

REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES

OF THE
DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED JUNE 30

1901

PART I. EXCISE, &c.

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

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EXCELLENT MAJESTY

1901

To His Excellency the Right Honourable The Earl of Minto, Governor General of Canada, &c., &c.

MAY IT PLEASE YOUR EXCELLENCY :

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Fiscal Year ended June 30, 1901, as prepared and laid before me by the Deputy Minister of Inland Revenue.

All of which respectfully submitted.

M. E. BERNIER,
Minister of Inland Revenue.

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	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
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	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
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How much deducted from each Officer's salary									
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My dear Mr. [Name]

I have just received your letter of the 17th inst. and am glad to hear that you are well. I am also well and hope these few lines will find you the same. I have been thinking much of late about the future of our country and the state of our Union. It seems to me that we are passing through a great crisis and that the result will determine whether we are to remain a united people or become a collection of warring states. I believe that the only way to preserve our Union is by maintaining the principles of liberty and justice for all. I am sure that you will agree with me in this. I am, dear sir, very respectfully,
Your obedient servant,
[Signature]

I am, dear sir, very respectfully,
Your obedient servant,
[Signature]

REPORT

OF THE

DEPUTY MINISTER OF INLAND REVENUE

To the Honourable M. E. BERNIER,
Minister of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the fiscal year ended June 30, 1901, with the usual information as to the cost of collection and statistics respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenue for the years ended June 30, 1897, 1898, 1899, 1900 and 1901, respectively :—

	1897.	1898.	1899.	1900.	1901.
	\$	\$	\$	\$	\$
*Excise	9,182,042	7,916,483	9,722,967	9,931,950	10,423,865
Public Works.....	13,632	8,915	5,090	5,366	4,805
Culling Timber.....	10,356	17,107	10,624	8,155	8,271
Weights and Measures, Gas and Law Stamps	58,228	64,570	73,499	78,510	81,987
Electric Light.....	6,844	9,425	11,520	14,452	15,568
Other Revenues....	770	720	642	643	537
Methylated Spirits.					73,675
Totals .. .	9,271,872	8,017,220	9,824,342	10,039,076	10,608,708

*1897-8-9 and 1900 include Methylated Spirits.

The increase over last fiscal year being \$569,632.

Details of Excise Revenue accrued during the undermentioned years.

	1.	2.	3.	4.	5.
	1897.	1898.	1899.	1900.	1901.
	\$	\$	\$	\$	\$
Spirits.....	4,772,369	3,593,980	4,609,619	4,821,218	5,180,775
Malt liquor.....	6,805	6,851	6,807	7,174	6,569
Malt.....	1,032,727	589,896	849,468	910,537	977,330
Tobacco.....	2,557,011	2,894,285	3,320,168	3,281,640	3,337,848
Cigars.....	690,280	688,798	781,319	825,643	837,434
*Petroleum and Acetic Acid.....	42,018	44,648	46,060	5,505	8,910
Manufactures in bond.....	37,237	32,598	49,572	30,192	44,242
Seizures.....	3,363	7,373	10,713	6,071	1,292
Other receipts.....	17,965	21,163	24,192	34,132	29,465
† Methylated Spirits.....	22,267	36,891	25,049	9,838	73,675
Totals.....	9,182,042	7,916,483	9,722,967	9,931,950	10,497,540

* Petroleum for 1897-8-9 and 1900. Acetic Acid for 1901.
† Years 1897-8-9 and 1900 show only the net revenue over expenditure, and 1901 represents the gross revenue.

The quantity of spirits produced during the year, was 2,652,708 proof gallons, as compared with 2,658,557 proof gallons produced in the previous fiscal year. The raw material used in its production being as follows :—

	Lbs.
Malt.....	3,584,301
Indian corn.....	33,265,288
Rye.....	7,572,749
Wheat.....	12,775
Oats.....	399,130
Barley.....	37,380

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 3), pages 64 and 65.

	Proof Galls.
There were on July 1, 1900, in process of manufacture.....	124,219
Manufactured during the year.....	2,652,709
Returned to distilleries for re-distillation—Duty paid.....	674
“ “ “ In bond..	408,476
	409 150
Received into distilleries from other sources—Duty paid.....	5,868
Total.....	3,191,946

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This was disposed of as follows :—

	Proof Gallons.
Placed in warehouse under crown lock	3,067,919
Fusel-oil written off	8,310
Deficiency arising from rectification	847
Remaining in process of manufacture, June 30, 1901, by actual stock taking	113,310
Written off	1,560
Total	3,191,946

The following statement shows the warehousing transactions in spirits during the year ended June 30, 1901, and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8	9
	In Warehouse at beginning of year.	Warehoused during the year. Ex-distillery.	Otherwise Warehoused.	Taken for consumption.	Exported.	Used in Bonded Factories.	Otherwise accounted for.	For Re-Distillation.	In Warehouse at end of year.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1896-7	12,869,714	2,596,485	125,692	2,779,946	158,943	340,176	212,500	214,212	11,886,114
1897-8	11,886,114	1,766,030	94,798	1,874,479	87,471	321,515	135,318	68,123	11,260,036
1898-9	11,260,036	3,914,094	145,805	2,404,599	120,161	360,876	138,300	475,007	11,820,992
1899-1900	11,820,992	3,113,001	135,196	2,523,576	138,637	345,312	131,222	470,315	11,460,127
Totals	47,836,856	11,389,610	501,491	9,582,600	505,212	1,367,879	617,340	1,227,657	46,427,269
Annual average of four years ended June 30, 1900	11,959,214	2,847,402	125,373	2,395,650	126,303	341,970	154,335	306,914	11,606,817
1900-1901	11,460,127	3,067,919	155,295	2,707,919	148,154	352,705	212,516	408,477	10,853,570

The quantities exported being as follows :—

	Proof Gallons.
1896-7	158,943
1897-8	87,471
1898-9	120,161
1899-1900	138,637
1900-1901	148,154

The following statement exhibits the entire quantities upon which duties were collected during the several years recited therein. The total column will be found to accord with the figures shown in Financial Statement No. 13, page 23 :—

Fiscal Years.	CANADIAN SPIRITS.		Imported Spirits used in Bonded Fac- tories. Paid difference between Customs and Excise Duty.	Total quantities upon which duty was collected.	Memorandum of Revenue accrued including License Fees.
	Paid duty Ex-distillery.	Paid duty Ex-warehouse.			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	\$
1896-7.....	2,568	2,779,946	125,378	2,907,892	4,772,370
1897-8.....	3,866	1,874,479	94,681	1,973,026	3,593,980
1898-9.....	5,571	2,404,599	137,825	2,547,995	4,609,619
1899-1900	493	2,523,576	134,969	2,659,038	4,821,218
Totals.....	12,498	9,582,600	492,853	10,087,951	17,797,187
Annual average of four years ended June 30, 1900.....	3,125	2,395,650	123,213	2,521,988	4,449,297
1900-1901.....	914	2,707,919	155,117	2,863,950	5,180,775

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MALT :

The following statement shows the transactions in malt during the year 1900-1901, and the four preceding years :—

Fiscal Years.	1 In Warehouse at beginning of year.	2 Manufactured during the Year.	3 Increase by ab- sorption.	4 Taken for con- sumption.	5 Exported.	6 Otherwise ac- counted for.	7 In Warehouse at end of Year.	8 Memorandum of Revenue accrued, in- cluding Li- cense Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1896-7	26,341,230	47,544,706 } *2,368,763 }	572,765	68,443,353	377,771	339,698	7,666,642	1,032,727
1897-8	7,666,642	45,478,529 } *2,497,134 }	678,738	38,954,715	228,000	561,782	16,576,546	589,896
1898-9	16,576,546	61,020,839 } *2,387,782 }	552,363	56,212,822	301,774	2,240,747	21,782,187	849,468
1899-1900	21,782,187	61,497,029 } *2,786,630 }	730,799	60,284,064	327,950	1,663,296	24,521,335	910,538
Totals	72,366,605	215,541,103 } *10,040,309 }	2,534,665	223,894,954	1,235,495	4,805,523	70,546,710	3,382,629
Annual average of four years ended June 30, 1900.	18,091,651	53,885,276 } *2,510,077 }	633,666	55,973,738	308,874	1,201,381	17,636,677	845,657
1900-1901.	24,521,335	64,095,899 } *3,565,270 }	807,838	64,723,616	310,000	1,882,070	26,074,656	977,330

* Imported.

Tobacco :

The following Statement shows the transactions during the Fiscal Years ended June 30, 1897, 1898, 1899, 1900 and 1901 respectively, in Tobacco, Snuff and Cigarettes.

Fiscal Years.	1	2	3	4	5	6	7	8	9	10
	In Ware house, July 1.	Manufac- tured during the year.	Taken for con- sumption.	Exported.	Otherwise accounted for.	In Ware- house, June 30.	Raw Leaf taken for con- sumption.	Canadian Twist taken for con- sumption.	Total Tobacco taken for con- sumption.	Duty collected thereon, in- cluding License fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1896-7..	2,056,579	8,797,845	10,323,472	197,310	50,622	283,020	*648,688	78,370	11,050,530	2,557,012
1897-8.....	283,020	10,519,500	9,001,157	174,595	33,526	1,593,242	8,506,199	55,379	17,562,735	2,894,285
1898-9.....	1,593,242	10,358,434	10,166,084	136,431	25,967	1,623,194	10,239,863	84,115	20,490,062	3,320,168
1899-1900.....	1,623,194	11,146,218	11,106,124	170,185	60,105	1,432,998	9,352,535	58,914	20,517,573	3,281,639
Totals.	5,556,035	40,821,997	40,596,837	678,521	170,220	4,932,454	28,747,285	276,778	69,620,900	12,053,104
Average for four years ended June 30, 1900.....	1,389,009	10,205,499	10,149,209	169,630	42,555	1,233,114	7,186,821	69,195	17,405,225	3,013,276
1900-1901	1,432,998	11,943,805	11,636,900	392,614	49,285	1,298,004	9,848,804	57,597	21,543,301	3,337,848

* Duty imposed on Raw Leaf, April, 1897.

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CIGARS :

The following statement shows the transactions in Cigars during the fiscal year ended June 30, 1901, and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8
	In Warehouse July 1.	Manufac- tured during the Year.	Assessment to bring pro- duction up to Standard.	Taken for consumption.	Exported.	Otherwise accounted for.	In Warehouse June 30.	Memorandum of Revenue accrued includ- ing License Fees.
	No.	No.	No.	No.	No.	No.	No.	\$
1896-97.....	12,684,190	109,234,900	5,575	113,276,105	145,425	.....	8,503,135	690,280
1897-98.. .. .	8,503,135	116,399,610	38,358	113,132,223	131,300	37,225	11,640,355	688,797
1898-99.....	11,640,355	133,134,122	9,106	128,919,098	88,250	.....	15,776,235	781,319
1899-1900.....	15,776,235	139,389,477	8,430	138,041,707	189,975	17,300	16,925,160	825,643
Totals.. .. .	48,603,915	498,158,109	61,469	493,369,133	554,950	54,525	52,844,885	2,986,039
Annual average of four years ended June 30, 1900	12,150,979	124,539,527	15,367	123,342,283	138,738	13,631	13,211,221	746,510
1900-1901.....	16,925,160	141,430,454	7,660	141,096,889	158,450	59,500	17,048,435	837,434

The revenue derived from goods manufactured in bond during the past five years has been as follows :—

1896-97	\$37,237
1897-98	32,623
1898-99.	33,494
1899-1900.....	30,192
1900-1901.....	44,242

ACETIC ACID :

The revenue derived from acetic acid during the last four years has been as follows :—

1897-98	\$4,354
1898-99	16,078
1899-1900.....	9,647
1900-1901.....	8,910

INSPECTION OF PETROLEUM :

The quantity of Canadian Petroleum and Naphtha inspected during the year was as follows :—

	Gallons.
Petroleum.....	\$11,197,315
Naphtha	1,477,663
Total	12,674,978

PUBLIC WORKS :

The revenue accrued from this source was as follows :—

	1899-1900.	1900-1901.
Hydraulic and other rents.....	\$3,528	\$3,570
Minor public works	1,838	1,235

CULLING TIMBER :

The amount accrued upon culling of timber was during 1900-1901, \$8,270.78 ; the cost of the service (including \$6,295.73 for annuities to retired cullers) having been \$18,448.10.

WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT :

The usual special reports in relation to these services have been prepared, containing full statistical information.

The aggregate revenue accrued from these services was \$92,428.92.

The cost of the three services being \$103,726.93.

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PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS :

The usual supplementary report in relation to this service will be submitted containing details of the work done and the report of the analysts.

INSPECTION OF STAPLES :

The usual statistics in relation to this service will be found in Appendix B.

METHYLATED SPIRITS :

The quantity of methylated spirits manufactured during the year, was 94,653 proof gallons ; 94,449 gallons were sold. A statement of details appears on pages 58 and 108.

Appendix C contains, as usual, the details concerning illicit stills seized during the year.

Appendix D shows the amount of Excise Revenue collected at each out-office and under various headings, separately.

The Administration of the Acts respecting "Inspection of Staples and Culling of Timber" having been transferred to the Department of Trade and Commerce, statistics relating to these services will not appear in the report of this Department after this year.

I have the honour to be, sir,

Your obedient servant,

W. J. GERALD,

Deputy Minister.

OTTAWA, August 10, 1901.

APPENDIX A.

TABLE showing the Annual Consumption per head of the undermentioned articles paying Excise and Customs Duties, and the Revenue per head derived annually.

YEARS.	DOMINION OF CANADA.									
	Quantity.					Duty.				
	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	\$	\$	\$	\$	\$
1869	1·124	2·290	·115	1·755	·575	·761	·092	·037	·193	·041
1870	1·434	2·163	·195	2·190	1·103	·962	·085	·049	·259	·061
1871	1·578	2·490	·259	2·052	1·591	1·059	·095	·056	·336	·077
1872	1·723	2·774	·257	2·481	1·302	1·160	·108	·070	·422	·076
1873	1·682	3·188	·238	1·999	1·387	1·135	·120	·066	·350	·084
1874	1·994	3·012	·288	2·566	1·618	1·363	·119	·086	·442	·103
1875	1·394	3·091	·149	1·995	1·589	1·127	·114	·069	·428	·098
1876	1·204	2·454	·177	2·316	1·360	1·182	·098	·075	·513	·105
1877	·975	2·322	·096	2·051	1·103	·949	·109	·057	·446	·084
1878	·960	2·169	·096	1·976	.....	·927	·147	·052	·439	.....
1879	1·131	2·209	·104	1·954	.....	1·005	·125	·057	·449	.....
1880	·715	2·248	·077	1·936	.....	·772	·081	·055	·428	.....
1881	·922	2·293	·099	2·035	.....	·990	·081	·073	·443	.....
1882	1·009	2·747	·120	2·150	.....	1·084	·098	·092	·485	.....
1883	1·090	2·882	·135	2·280	.....	1·186	·103	·097	·473	.....
1884	·998	2·924	·117	2·476	.....	1·074	·104	·082	·365	.....
1885	1·126	2·639	·109	2·623	.....	1·198	·111	·074	·393	.....
1886	·711	2·839	·110	2·052	.....	1·007	·091	·074	·502	.....
1887	·746	3·084	·095	2·062	.....	1·045	·100	·066	·514	.....
1888	·645	3·247	·094	2·093	.....	·944	·110	·066	·509	.....
1889	·776	3·263	·097	2·153	.....	1·107	·114	·068	·529	.....
1890	·883	3·360	·104	2·143	.....	1·257	·121	·072	·539	.....
1891	·745	3·790	·111	2·292	.....	1·094	·137	·080	·590	.....
1892	·701	3·516	·101	2·291	.....	1·156	·211	·075	·680	.....
1893	·740	3·485	·094	2·314	.....	1·235	·218	·070	·691	.....
1894	·742	3·722	·089	2·264	.....	1·235	·205	·060	·683	.....
1895	·666	3·471	·090	2·163	.....	1·124	·161	·056	·645	.....
1896	·623	3·528	·070	2·120	.....	1·159	·164	·047	·639	.....
1897	·723	3·469	·084	2·243	.....	1·341	·213	·041	·671	.....
1898	·536	3·808	·082	2·358	.....	1·306	·126	·041	·615	.....
1899	·661	3·995	·086	2·174	.....	1·367	·174	·045	·841	.....
1900	·701	4·364	·085	2·300	.....	1·455	·185	·044	·853	.....
1901*	·765	4·737	·100	2·404	.....	1·593	·198	·048	·875	.....
Average	·983	3·078	·124	2·250	.....	1·132	·132	·062	·496	.....

* The calculations for 1901 were based on a population of 5,338,883 as per figures supplied by the census officials while those from 1892 to 1900 inclusive, were based on approximate figures.

APPENDIX B.

STATEMENT showing Quantity of Certain Staple Articles of Canadian Commerce inspected under provisions of 37 Vic., Cap. 45, during year ended June 30, 1901, and the Fees accrued thereon, as returned to the Department of Inland Revenue by the respective Inspectors.

WHEAT AND OTHER GRAIN.

DISTRICTS.	WHEAT.																		
	Manitoba Hard.				Northern.			Spring.				Goose.			Frosted.				
	No. 1.	No. 2.	No. 3.	Re-jected	No. 1.	No. 2.	No. 3.	Am-erican No.2.	No. 1.	No. 2.	No. 3.	Re-jected	Am-erican No.3.	No. 1.	No. 2.	No. 3.	Re-jected	No. 1.	No. 2.
Montreal	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.
Peterborough																			
Toronto.			21,000	960															
Winnipeg.....	827,640	812,440	1,673,160		3,040	4,560	39,520		380	65,600	48,900	14,600	16,900		411,600	526,900	59,700	28,760	4,940
Totals.....	827,640	812,440	1,694,160	960	3,040	4,560	39,520	19,200	576,298	121,540	19,460	97,380	94,080	422,585	709,009	60,000	28,760	4,940	380

WHEAT AND OTHER GRAIN—Continued.

WHEAT—Continued.																
DISTRICTS.	Mixed Winter.				White Winter.				Red Winter.				White Fyfe.		No Grade.	Condemned.
	No. 1.	No. 2.	No. 3.	Re- jected.	No. 1.	No. 2.	No. 3.	Re- jected.	No. 1.	No. 2.	No. 3.	Re- jected.	No. 1.	No. 2.		
	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.	Ctls.		
Montreal.....	.....	45,600	.....	2,400	17,280	.....	300	900	659,640	15,300	102,360	300	300	.....	.....	.....
Peterborough	13,475	4,433	.....	1,225	11,401	51,351	.....	.....	.....	9,119	50,592	.....	.....	930	.....	.....
Toronto .....	.....	325,400	76,425	45,700	72,600	185,600	69,700	39,850	.....	96,700	599,700	95,800	59,700	.....	.....	.....
Winnipeg .....	.....	.....	.....	24,700	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,800	380	28,880
Totals.....	13,475	375,433	76,425	74,025	101,281	236,951	70,000	40,750	659,640	121,119	752,652	96,100	60,000	4,730	380	23,880

STATEMENT showing Quantity of certain Staple Articles of Canadian Commerce inspected, &c.—*Continued.*

PICKLED FISH.

Districts.	Salmon.			Sea Trout.		Mack- erel.		Herring.			Gasper- eaux and Ale- wives.	Codfish.		Other Fish.		Fees.
	Ties.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Brls.	$\frac{1}{2}$ Brls.	Boxes.		Brls.	$\frac{1}{2}$ Brls.	Brls.	Brls.		$\frac{1}{2}$ Brls.
																\$ cts.
Quebec		294	1	15				762	1			2,516	2	56	1	228 42
Carleton, N.B.										30	224					12 10
St. John								826	7,687		1,219					332 86
Lunenburg						720										72 00
Totals.....		294	1	15		720		1,588	7,688	30	1,443	2,516	2	56	1	645 38

FISH OIL.

Districts.	Seal Oil.						Porpoise Oil.			Cod Oil.						Hake Oil.	Herring Oil.		Other Fish Oil.	Fees.
	No. 2 Pale.		No. 3 Straw.		No. 4 Bro'n.	No. 2 Straw	No. 1 Pale.	No. 2 Straw.	A.			B.			A.	A.				
	Tes.	Pun.	Tes.	Brls.	Brls.	Brls.			Pun.	Tes.	Brls.	Pun.	Tes.	Brls.	Brls.	Brls.	Tes.	Pun.		
Quebec.....	15	16	174	117	.....	.....	1	3	..	16	570	.....	9	..	.....	.....	2	4	\$ 95 45
St. John.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	324	.....	.....	.....	488	.....	.....	.....	122 55
Lunenburg.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	135	105	.....	5	4	.....	.....	10	.....	51 80
Totals	15	16	174	117	.	.	1	3	4	151	675	324	5	13	..	488	...	12	4	269 80

LEATHER AND HIDES.

Districts.	Leather	Hides.			Calf Skins.			Fees.
	No. 1.	No. 1.	No. 2.	No. 3.	No. 1.	No. 2.	No. 3.	
	Sq. ft.							\$ cts.
Hamilton		11,344	4,948	463				837 75
Kingston		6,025	563	476				358 00
Toronto		49,809	32,151	8,236				4,509 80
Lévis		4,397	1,836	90				315 15
Montreal		66,248	17,594	15,492				4,981 70
Quebec	6,075	15,731	7,945	1,002				1,305 53
St. John		6,000	421	236				332 85
Totals	6,075	159,554	65,458	25,995				12,640 78

APPENDIX C.

STATEMENT of Seizures on account of Illicit Manufactures for Fiscal Year ended June 30, 1901.

Divisions.	Number.	Names.	Schedule Value.	Residences.	Dates.	Remarks.
Owen Sound..	4676	James Stevenson...		Arron.....	Dec. 27, '00	Fine imposed and collected, \$100.
Perth.....	8	F. W. Wilson & G. A. Burroughs.....	5 00		Feb. 13, '01	No action taken.
Toronto	379	R. Hamilton.....	3 00	King Township..	Dec. 3, '00	No action to be taken.
Montreal.....	1047	Henri Archambault.	12 50	Montreal.	July 10, '00	Department of Justice for prosecution.
	1048	A. Lauzon.....	3 40	"	" 16, '00	" "
	1049	G. Poirier	1 00	"	Sept. 12, '00	No action to be taken.
	1051	Damase Bouvrette...	1 00	St. Augustin Co.	Dec. 29, '00	Fined \$100 and costs.
	1055	Maxime Martel. . .	8 45	Montreal.	Mar. 21, '01	Department of Justice for prosecution.
	1056	Z. Leblanc	12 80	St. Pierre aux Liens.....	" 28, '01	No action taken.
	1058	Henri Paquin.	3 00	Montreal... ..	May 7, '01	Fined \$100 and costs or 3 mos. in jail.
	1059	David Rousseau....	20 30	Outremont.....	" 15, '01	Department of Justice for prosecution.
	1062	I. Archambeault....	1 10	St. Antoine.....	June 15, '01	No action taken.
Quebec.....	518	Joseph Ouellet....	6 50	L'Isle Verte....	Jan. 12, '01	"
	519	J. A. Delisle	5 00	Quebec.....	Feb. 12, '01	"
	522	Geo. Gervais.....	20 00	St. Casimir.	Aug. 2, '01	"
St. Hyacinthe.	74	Pierre Perron.....	10 00	St. Denis.....	July 19, '00	"
St. John, N.B.	103	Geo. Gothers.	3 00	Acadiaville.	Oct. 19, '00	Department of Justice for prosecution.
Pictou, N.S...	89	Unknown.....	46 00	.....	" 18, '00	No action taken.
	90	John Kennedy.. .	12 00	Antigonish.....	Dec. 24, '00	"
	91	M. B. McDonald. .	6 00	Little Mabou. .	Jan. 26, '01	"
	92	Unknown.....	28 00	Upper Glencoe..	Feb. 7, '01	"
	93	Neil McDonald.	12 00	Cape Mabou...	" 19, '01	"
	94	Dan. McEachern....	35 00	Queenville.....	Mar. 18, '01	"
	95	John McLennan....	8 00	Meat Cove.....	" 9, '01	"

W. J. GERALD,
Deputy Minister.

INLAND REVENUE,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

Owen Sound..	Collingwood..	125 00	2,211 83		18,049 50		125 64		20,511 97
	Kincardine ..	10 00					551 94		561 94
	Meaford ..	20 00	1,459 24	4,545 27	2,515 75				3,994 90
	Walkerton..	200 00				759 00	142 70		5,646 97
Perth ..	Amprior ..	40 00	9,171 88					25 00	9,236 88
	Eganville ..	20 00	2,170 01		2,600 00			20 00	4,872 01
	North Bay..	20 00	652 60						672 60
	Penbrooke..	135 00	12,512 37		10,285 38	981 00	202 00	25 00	24,140 75
	Renfrew ..	20 00	6,105 20					20 00	6,145 20
	Sturgeon Falls..	20 00	411 25						431 25
Peterborough.	Sudbury ..	20 00	8,889 72					25 00	8,984 72
	Cobourg ..	70 00	7,374 66					25 00	7,469 66
	Lindsay..	50 00		97 20				25 00	172 20
	Port Hope..	270 00	2,731 73	6,700 41					9,727 14
Port Arthur..	Wabigoon..	20 00	2,487 34						2,507 34
Prescott..	Brockville ..	420 00	6,188 69	5,707 05	1,219 90	4,510 50		25 00	18,071 14
	Gananoque ..	40 00	3,646 32					25 00	3,711 32
St. Catharines.	Dunnville ..	95 00	1,108 64		111 90	403 50	100 00	25 00	1,744 04
	Fort Erie..								100 00
	Grimsby ..							10 00	10 00
	Humberstone..	37 50			41 90	132 60			212 00
	Niagara..						100 00	10 00	110 00
Stratford....	Niagara Falls..	75 00				457 20		25 00	779 30
	Port Colborne..	100 00		4,366 53					4,466 53
	Port Dalhousie..								
	Merrittton..							10 00	10 00
	Thorold ..							10 00	10 00
	Welland..	95 00	1,633 44		119 50	441 00			2,298 94
	Goderich ..	170 00	2,817 44	2,657 25					5,644 59
	Listowell ..	125 00		2,250 00	772 10	3,348 00			6,495 10
	Palmerston ..	200 00		20,489 10					20,689 10
Toronto	St. Mary's ..	20 00	3,831 95		2,307 00				6,158 95
	Barrie ..	300 00		4,425 99	198 50	598 20			5,522 69
	Hornby ..	100 00		3,153 00					3,253 00
	Orillia ..	100 00		1,097 01					1,197 01
	Sault Ste. Marie..	120 00			9,455 10	942 90			10,518 00
Windsor	Chatham ..	165 00	24,394 10	281 83	2,000 79	3,658 62		25 00	30,525 34
	Kingsville ..	50 00			4,709 10			10 00	4,769 10
	Leamington ..	250 00			8,806 73	2,790 00		25 00	11,871 73
	Ridgetown ..	85 00	234 06		452 95	1,261 80			2,033 81
Joliette ..	Berthierville..	250 00	1,751 90						2,001 90
	L'Epiphanie ..	50 00				3,306 75			3,356 75
Montreal	St. Jérôme..	95 00	14,693 81		3,511 80	8,886 15			27,186 76
	Ste. Thérèse..	50 00		367 92					417 92
	Valleyfield..	20 00	22,757 41			162 00			22,939 41
Quebec.....	Chicoutimi ..	75 00			19 40	33 30		25 00	152 70
	Gaspé ..	40 00	1,254 61		167 50				1,462 11
	Paspébiac ..	20 00							20 00
	Rivière du Loup..	40 00	12,675 77					25 00	12,740 77
Sherbrooke....	Granby ..	265 00			138,319 40	20,267 28			158,851 68

STATEMENT showing the Amount of Excise and other Revenues collected at each of the undermentioned Out Offices, during the Fiscal Year ended June 30, 1901—*Concluded.*

Divisions.	Out Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Petroleum.	Manufac- tures in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.	% cts.
Victoriaville. St. Hyacinthe.	St. John's	110 00	8,124 55			2,191 20	5,001 63		1,286 69	51 70		9,572 91
	Drummondville	85 00				990 20	1,908 70					7,277 83
	Drummondville		27,694 29				650 46		3,322 57	633 88		2,898 90
	St. John's		1,033 04			1,707 25						32,301 20
St. John, N.B.	Bathurst					17,613 00				3 00	25 00	2,740 29
	Fredericton	20 00				15,876 76				2 00	25 00	17,661 00
	Moncton	40 00				5,218 00						15,943 76
	Newcastle	20 00				2,526 25				4 00	10 00	5,238 00
Halifax.	Sackville	20 00				1,409 00				1 00	10 00	2,560 25
	Sussex	20 00				2,112 50					25 00	1,440 00
	St. Stephens		1,020 76			1,183 00					20 00	2,137 50
	Woodstock	40 00	2,325 85			707 50					20 00	2,263 76
Pictou . Winnipeg.	Amherst, N.S.	20 00				10,072 50						3,053 35
	Truro	20 00				8,547 80	333 60				20 00	10,092 50
	Yarmouth.	135 00				3,409 30					25 00	9,036 40
	Sydney.	75 00			927 43	2,570 05	2,382 15				25 00	3,509 30
Calgary .	Brandon.	240 00	19,355 31									25,499 94
	Fort Francis.	20 00	819 93									839 93
	Grctna	20 00	2,501 52			595 20						3,116 72
	Morden.	20 00	537 75								10 00	567 75
Vancouver.	Neepawa										25 00	25 00
	Portage la Prairie.	60 00	14,169 90			1,968 51					25 00	16,223 41
	Prince Albert	95 00	938 58		1,050 00	115 75					25 00	2,209 33
	Rat Portage.	130 00	19,991 18		1,430 04						25 00	21,576 22
	Regina.	10 00	718 19								25 00	753 19
	Selkirk	20 00	2,292 76								10 00	2,322 76
	Virden	20 00	8,790 94									8,810 94
	Edmonton.	247 50	9,743 62		1,335 00	9,764 92					25 00	21,116 04
	Lethbridge	30 00	3,199 09									3,229 09
	Macleod	20 00	431 96									451 96
	Pincher Creek	50 00										50 00
	Atlin	50 00			138 08							188 08
	Cascade City.	20 00	1,424 52									1,444 52
	Granbrook.	100 00	9,292 02		1,419 00	437 51						11,248 53
	Fort Steele	50 00			824 43							874 43
	Golden.	20 00	3,563 05			131 25						3,714 30

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Grand Forks.....	120 00	2,943 36	434 97	59 40	106 50	3,498 33
Gree wood.....	207 50	13,046 37	1,550 25	1,448 30	3,019 20	14,970 02
Kamloops.....	145 00	4,935 70	832 28	1,140 00	.....	.....	.....	.....	10,380 48
Kaslo.....	90 00	1,643 51	.....	733 72	932 70	.....	.....	.....	2,873 51
Kelowna.....	65 00	.....	.....	.....	.....	.....	.....	.....	1,731 42
Moyle City.....	50 00	.....	.....	.....	.....	.....	.....	.....	50 00
Nelson.....	417 50	39,710 65	5,086 19	7,550 15	2,283 00	.....	.....	.....	55,247 49
New Westminster..	155 00	1,445 16	2,113 57	879 60	1,935 00	.....	.....	.....	6,528 33
Revelstoke.....	272 50	3,258 04	599 31	653 78	336 00	.....	.....	.....	5,119 63
Rossland.....	285 00	18,679 92	6,999 01	234 90	642 00	.....	50 40	.....	26,891 23
Sandon.....	145 00	1,009 64	630 60	85 30	331 50	.....	.....	.....	2,202 04
Trail.....	50 00	.....	645 15	.....	.....	.....	.....	.....	695 15
Nanaimo.....	320 00	6,030 99	9,642 66	964 25	2,916 90	.....	13 00	.....	19,887 80
Victoria.....	12,405 50	894,514 10	189,972 34	344,220 46	115,522 89	.....	7,660 59	9,611 11	1,575,176 99

W. J. GERALD,
Deputy Minister

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.



FINANCIAL RETURNS, 1900-1901

Dr.

No. 1.—GENERAL REVENUES ACCOUNT, 1900–1901.

Cr.

Memo. of Refunds deducted below.	Amounts deposited to the credit of the Receiver General.	Balances due June 30, 1901.	Totals.	SERVICES.	Revenues of previous Years not collected July 1, 1900.	Revenues accrued, 1900-1901.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
180,707 22	10,426,608 40	40,110 47	10,466,718 87	Excise and Seizures, per Statement No. 3	42,854 26	10,423,864 61	10,466,718 87
.....	3,541 00	27,738 17	31,279 17	Hydraulic and other Rents, per Statement No. 5	27,709 17	3,570 00	31,279 17
.....	1,696 50	12,438 41	14,134 91	Minor Public Works, per Statement No. 6	12,899 41	1,235 50	14,134 91
.....	8,270 78	37,795 42	46,066 20	Culling Timber, per Statement No. 7	37,795 42	8,270 78	46,066 20
.....	54,385 56	2,217 82	56,603 38	Weights and Measures, per Statements Nos. 19 (A) and 19 (B)	2,155 03	54,448 35	56,603 38
.....	22,173 55	1,003 75	23,177 30	Gas Inspection, per Statement No. 21	764 50	22,412 80	23,177 30
.....	15,363 02	379 50	15,742 52	Electric Light Inspection, per Statement No. 23	174 75	15,567 77	15,742 52
.....	5,126 20	.....	5,126 20	Law Stamps, per Statements Nos. 10 and 18	.....	5,126 20	5,126 20
.....	.....	45 04	45 04	Bill Stamps, per Statement No. 9	45 04	.....	45 04
.....	537 30	.....	537 30	Sundry Minor Revenues, per Statement No. 11	.....	537 30	537 30
73 94	73,675 48	.....	73,675 48	Methylated Spirits, per Statement No. 25	.....	73,675 48	73,675 48
180,781 16	10,611,377 79	.....	10,733,106 37	..... Less—Refunds as per Statement No. 16	.....	10,608,708 79	10,733,106 37
.....	180,781 16	.....	180,781 16	.....	.....	180,781 16	180,781 16
.....	10,430,596 63	121,728 58	10,552,325 21	Totals	124,397 58	10,427,927 63	10,552,325 21

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

DR.

No. 2.—GENERAL EXPENDITURES

Balances due to Col- lectors, &c., July 1, 1900.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Balances due by Collectors, &c., June 30, 1901.	Totals.
	Salaries.	Con- tingencies.	Seizures.	Cullers' Fees.	Cullers' Annuities.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
49 08	310,121 33	90,910 53	369 73	.....	.....	343 98	401,794 65
.....	5,950 00	2,002 37	.....	4,200 00	6,295 73	75 60	18,523 10
.....	.....	.....	3,860 15	.....	.....	.....	3,860 15
21 94	12,250 00	20,073 30	.....	.....	.....	7,798 30	40,143 54
.....	44,235 43	5,859 70	.....	.....	.....	16 66	50,161 79
395 70	49,787 64	21,255 18	1 85	.....	.....	193 26	71,633 63
314 86	16,729 52	6,325 79	.....	.....	.....	212 88	23,583 05
348 60	2,400 00	6,359 37	.....	.....	.....	.....	9,107 97
.....	4,235 55	53,139 07	.....	.....	.....	.....	57,374 62
1,130 18	445,759 47	205,925 31	4,231 73	4,200 00	6,295 73	8,640 08	676,182 50

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12
ACCOUNT, 1900-1901.

CR.

SERVICES.	Balances due by Collectors, &c., July 1, 1900.	Amounts disbursed by the Receiver-General, on requisitions of the Department.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, &c., June 30, 1901.	Totals.
			Superannuations.	Insurance.	Retirement.	Guarantee.		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Excise and Seizures, per Statement No. 4.....	367 75	392,332 08	5,377 95	71 76	1,182 07	2,413 96	49 08	401,794 65
Culling Timber, per Statement No. 8.....	75 00	18,306 70	103 96	.....	.....	37 44	.....	18,523 10
Excise Seizures, distributed per Statement No. 4, Appendix B.....	.....	3,860 15	.....	.....	.....	.....	.....	3,860 15
Sundry minor expenditures, per Statement No. 12....	225 81	39,807 73	110 00	.....	.....	.....	.....	40,143 54
Departmental expenditure, per Statement No. 17..	16 66	49,335 47	799 74	.....	.....	9 92	.....	50,161 79
Weights and Measures, per Statements Nos. 20 (A) and 20 (B).....	353 26	70,656 23	361 99	80 04	147 15	34 96	.....	71,633 63
Gas Inspection, per Statement No. 22.....	244 56	23,071 89	154 84	.....	106 76	5 00	.....	23,583 05
Electric Light Inspection, per Statement No. 24....	.....	9,107 97	.....	.....	.....	.....	.....	9,107 97
Methylated Spirits, per Statement No. 25.....	.....	57,286 72	.....	.....	.....	87 90	.....	57,374 62
Totals	1,283 04	663,764 94	6,908 48	151 80	1,435 98	2,589 18	49 08	676,182 50

W. J. GERALD,
Deputy Minister.

EXCISE,

No. 3.—COLLECTION DIVISIONS

Dr.

(For Details, see

AMOUNT ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.								
Balances due July 1, 1900.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manufactures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
250 82	118,749 87	50 00	4,226 42	2,977 60	1,641 00	.....	.....	50 00
626 34	24,255 23	150 00	11,449 99	6,726 40	21,803 37	.....	3,151 33	.....
.....	11,857 79	.....	.....	365 75	.....	.....	.....	.....
1,036 48	467,585 58	350 00	77,364 51	19,081 03	33,372 15	.....	.....	.....
510 41	202,323 81	150 00	65,751 95	334,236 48	47,207 19	.....	6,079 85	.....
111 53	39,516 99	100 00	55,406 71	19,070 82	22,936 20	.....	1,485 42	45 00
2,037 26	75,995 56	300 00	68,626 22	70,488 17	173,673 27	.....	.....	.....
769 06	257,339 65	100 00	5,907 58	41,464 98	511 50	.....	.....	117 48
.....	17,777 66	300 00	17,204 54	37,714 40	2,868 60	.....	.....	10 00
340 98	66,056 71	.....	100 00	12,947 38	1,056 00	.....	.....	.....
.....	27,656 85	200 00	12,196 42	145 30	644 10	.....	.....	3 56
.....	16,134 86	50 00	1,622 58	2,855 74	.....	.....	.....	.....
213 85	94,766 13	150 00	23,064 24	1,242 90	4,810 50	.....	300 00	7 50
352 45	19,870 85	100 00	14,534 95	4,740 75	8,341 35	.....	.....	.....
308 50	32,074 29	250 00	28,208 50	7,785 20	10,642 74	.....	.....	.....
3,125 98	652,714 67	650 00	189,463 30	198,849 64	48,897 75	8,620 97	12,057 98	60 00
385 28	344,384 55	150 00	36,602 83	17,231 07	11,504 52	.....	400 00	.....
522 89	.....	.....	.....	.....	.....	.....	.....	.....
10,591 83	2,469,061 05	3,050 00	611,730 74	777,923 61	389,909 64	8,620 97	23,474 58	293 54
.....
72 94	45,326 49	50 00	.....	20,859 28	4,273 35	.....	.....	.....
9,741 24	1,095,247 86	525 00	147,587 55	1,695,739 19	290,805 74	288 65	9,829 42	693 30
904 64	424,472 91	200 00	55,814 74	114,839 51	24,522 40	.....	4,010 40	97 40
1,683 20	138,443 64	100 00	17,036 78	144,290 43	39,229 46	.....	1,669 19	182 45
.....	29,230 63	.....	.....	.....	.....	.....	.....	.....
218 98	77,593 07	.....	.....	1,556 61	5,415 66	.....	4,026 36	25 00
.....	65,400 83	.....	.....	2,333 65	5,025 36	.....	.....	.....
.....	24,626 04	.....	.....	2,191 20	5,076 63	.....	.....	.....
3,295 57	.....	.....	.....	.....	.....	.....	.....	.....
15,916 57	1,900,341 47	875 00	220,439 07	1,981,809 87	374,348 60	288 65	19,535 37	998 15
.....
2,392 14	128,898 30	100 00	13,529 04	96,982 69	11,673 51	.....	1,232 21	.....
1,442 62	.....	.....	.....	.....	.....	.....	.....	.....
3,834 70	128,898 30	100 00	13,529 04	96,982 69	11,673 51	.....	1,232 21	.....
.....
217 00	67,596 32	200 00	36,753 84	106,226 96	3,744 54	.....	.....	.....
.....	.....	.....	.....	29,917 85	.....	.....	.....	.....
5,860 50	.....	.....	.....	.....	.....	.....	.....	.....
6,077 50	67,596 32	200 00	36,753 84	136,144 81	3,744 54
.....
-970 01	1,968 21	50 00	1,936 05	48,416 55

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in Account with Revenues.

Appendix A.)

CR.

Other Receipts.	Total Duties accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General	Balances due June 30, 1901.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
792 25	128,487 14	128,737 96	..Belleville.	128,720 41	17 55	128,737 96
940 00	68,476 32	69,102 66	..Brantford.	68,676 80	425 86	69,102 66
85 00	12,308 54	12,308 54	..Cornwall.	12,308 54		12,308 54
4,923 05	602,676 32	603,712 80	..Guelph.	603,502 56	210 24	603,712 80
1,694 28	657,443 56	657,953 97	..Hamilton.	656,777 52	1,176 45	657,953 97
523 85	139,084 99	139,196 52	..Kingston.	138,733 69	462 83	139,196 52
221 00	389,304 22	391,341 48	..London.	389,570 09	1,771 39	391,341 48
334 50	305,775 69	306,544 75	..Ottawa.	306,544 75		306,544 75
180 00	76,054 60	76,054 60	..Owen Sound.	76,054 60		76,054 60
405 20	80,565 29	80,906 27	..Perth.	80,755 53	150 74	80,906 27
60 00	40,906 23	40,906 23	..Peterborough.	40,707 64	198 59	40,906 23
80 00	20,743 18	20,743 18	..Port Arthur.	20,743 18		20,743 18
196 87	124,538 14	124,751 99	..Prescott.	124,365 15	386 84	124,751 99
140 00	47,727 90	48,080 35	..St. Catharines.	47,906 94	173 41	48,080 35
80 00	79,040 73	79,349 23	..Stratford.	79,050 83	298 40	79,349 23
3,459 45	1,114,773 76	1,117,899 74	..Toronto.	1,117,194 01	705 73	1,117,899 74
6,221 14	416,494 11	416,879 39	..Windsor.	415,983 03	896 36	416,879 39
.....	.....	522 89	..Suspense Account. ....	.....	522 89	522 89
20,336 59	4,304,400 72	4,314,992 55	.....Ontario.	4,307,595 27	7,397 28	4,314,992 55
1,140 00	71,649 12	71,722 06	..Joliette.	71,693 81	28 25	71,722 06
3,132 62	3,243,849 33	3,253,590 57	..Montreal.	3,245,305 13	8,285 44	3,253,590 57
922 75	624,880 11	625,784 75	..Quebec.	625,232 75	552 00	625,784 75
192 70	341,144 65	342,827 85	..Sherbrooke.	341,103 69	1,724 16	342,827 85
60 00	29,296 63	29,290 63	..Sorel.	29,290 63		29,290 63
705 03	89,321 73	89,540 71	..St. Hyacinthe.	88,842 37	698 34	89,540 71
60 00	72,819 84	72,819 84	..Three Rivers.	72,819 84		72,819 84
40 00	31,933 87	31,933 87	..Victoriaville.	31,933 87		31,933 87
.....	.....	3,295 57	..Suspense Account. ....	.....	3,295 57	3,295 57
6,253 10	4,504,889 28	4,520,805 85	.....Quebec.	4,506,222 09	14,583 76	4,520,805 85
722 05	253,137 80	255,529 94	..St. John.	253,126 97	2,402 97	255,529 94
.....	.....	1,442 62	..Suspense Account. ....	.....	1,442 62	1,442 62
722 05	253,137 80	256,972 56	.....New Brunswick.	253,126 97	3,845 59	256,972 56
386 16	214,907 82	215,124 82	..Halifax.	213,980 51	1,144 31	215,124 82
60 00	29,977 85	29,977 85	..Pictou.	29,977 85		29,977 85
.....	.....	5,860 50	..Suspense Account. ....	.....	5,860 50	5,860 50
446 16	244,885 67	250,963 17	...Nova Scotia.	243,958 36	7,004 81	250,963 17
20 00	52,390 81	53,360 82	..Charlottetown, P.E.I.	53,015 52	345 30	53,360 82

EXCISE,

No. 3.—COLLECTION DIVISIONS

Dr.

(For Details, see

Balances due July 1, 1900.	AMOUNT ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,277 56	291,223 66	325 00	28,573 21	189,526 99	27,572 40	.....	.....	.....
.....	29,522 89	200 00	8,775 05	2,564 49	222 30	.....	.....	.....
1,277 56	320,746 55	525 00	37,348 26	192,091 48	27,794 70	.....	.....	.....
4,022 75	172,451 13	1,450 40	30,955 47	67,506 22	18,873 80	.....	.....	.....
163 28	119,712 09	318 50	24,637 68	36,973 05	11,088 90	.....	.....	.....
4,186 03	292,163 22	1,768 90	55,593 15	104,479 27	29,962 70	.....	.....	.....
42,854 26	5,180,775 12	6,568 90	977,330 15	3,337,848 28	837,433 69	8,909 62	44,242 16	1,291 69
.....	52,697 45	.....	76,952 12	50,515 15	37 50	.....	150 00	55 00
.....	5,128,077 67	6,568 90	900,378 03	3,287,333 13	837,396 19	8,909 62	44,092 16	1,236 69

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

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in Account with Revenue—*Concluded.*

Appendix A.)

CR.

Other Receipts.	Total Duties accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1901.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
737 10 150 00	537,958 36 41,434 73	539,235 92 41,431 73	..Winnipeg	538,384 30	851 62	539,235 92
			..Calgary.	41,380 03	54 70	41,434 73
887 10	579,393 09	580,670 65	....<i>Manitoba and N. W. T.</i>	579,764 33	906 32	580,670 65
660 00 140 00	291,897 02 192,870 22	295,919 77 193,033 50	..Vancouver	290,015 66	5,904 11	295,919 77
			..Victoria	192,910 20	123 30	193,033 50
800 00	484,767 24	488,953 27	....<i>British Columbia</i>	482,925 86	6,027 41	488,953 27
29,465 00 300 00	10,423,864 61 180,707 22	10,466,718 87.....	....Totals	10,426,608 40	40,110 47	10,466,718 87
29,165 00	10,243,157 39	.....	..LESS—Refunds as per Statement No. 16.			
			..Net Revenue.			

W. J. GERALD,
Deputy Minister.

1-2 EDWARD VII., A. 1902

EXCISE,

No. 4.—COLLECTION DIVISIONS

Dr.

(For Details, see

Balances due by Collectors, July 1, 1901.	Amounts received from Depart- ment to meet Expen- ditures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1901.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
43 98	7,760 27	152 67	.....	6 71	24 60	.....	7,988 23	..Belleville.....
.....	8,746 76	144 03	.....	76 52	29 52	.....	8,996 83	..Brantford.....
.....	1,074 25	20 00	.....	.....	3 60	.....	1,097 85	..Cornwall.....
.....	15,988 20	323 72	.....	6 71	50 40	.....	16,369 03	..Guelph.....
.....	20,016 13	361 18	.....	110 19	71 52	.....	20,559 02	..Hamilton.....
.....	8,558 49	160 34	.....	.....	28 08	.....	8,746 91	..Kingston.....
.....	18,315 46	349 08	71 76	65 48	58 68	.....	18,860 46	..London.....
.....	6,268 55	49 11	.....	180 00	23 16	.....	6,520 82	..Ottawa.....
.....	5,147 98	77 88	.....	35 58	15 12	.....	5,276 56	..Owen Sound.....
.....	7,273 18	67 96	.....	159 87	32 76	.....	7,533 77	..Perth....
.....	3,955 97	47 96	.....	61 98	14 34	.....	4,080 25	..Peterborough.....
23 77	1,099 63	19 96	.....	2 15	6 18	.....	1,151 69	..Port Arthur.....
.....	10,434 91	179 88	.....	23 15	36 48	.....	10,674 42	..Prescott.....
.....	4,538 44	100 52	.....	6 71	16 56	.....	4,662 23	..St. Catharines.....
.....	6,050 98	110 88	.....	1 24	17 42	.....	6,180 52	..Stratford.....
.....	35,260 04	634 71	.....	224 01	125 88	.....	36,244 64	..Toronto.....
.....	18,992 72	360 27	.....	30 00	68 40	49 08	19,500 47	..Windsor.....
.....	8,015 18	136 00	.....	.....	27 00	.....	8,178 18	..District Inspectors.....
67 75	187,497 14	3,296 15	71 76	990 30	649 70	49 08	192,621 88	....Ontario.....
.....	4,056 83	28 04	.....	75 80	16 50	.....	4,177 17	..Joliette.....
.....	40,982 31	643 42	.....	372 46	150 84	.....	42,149 03	..Montreal.....
.....	14,404 65	221 08	.....	25 04	44 64	.....	14,695 41	..Quebec.....
.....	6,836 14	61 40	.....	156 35	26 64	.....	7,080 53	..Sherbrooke.....
.....	1,002 35	20 00	.....	.....	3 60	.....	1,025 95	..Sorel.....
.....	3,834 06	28 22	.....	87 99	20 15	.....	3,970 42	..St. Hyacinthe.....
.....	2,046 82	39 00	.....	.....	6 48	.....	2,092 30	..Three Rivers.....
.....	1,178 48	24 52	.....	19 84	5 52	.....	1,228 36	..Victoriaville.....
.....	4,701 76	42 00	.....	125 00	18 00	.....	4,886 76	..District Inspectors.....
.....	79,043 40	1,107 68	.....	862 48	292 37	.....	81,305 93	....Quebec.....
.....	7,951 97	155 07	.....	.....	29 04	.....	8,176 08	..St. John.....
.....	2,893 46	50 00	.....	.....	9 00	.....	2,952 46	..District Inspector.....
.....	10,885 43	205 07	.....	.....	38 04	.....	11,128 54	....New Brunswick.....
.....	10,859 63	213 96	.....	.....	38 16	.....	11,111 75	..Halifax.....
.....	1,978 91	19 96	.....	34 96	6 48	.....	2,040 34	..Pictou.....
.....	12,838 57	233 92	.....	34 96	44 64	.....	13,152 09	....Nova Scotia.....
100 00	2,242 87	43 96	.....	.....	6 48	.....	2,393 31	....Charlottetown.....
200 00	14,464 74	208 45	.....	144 72	51 12	.....	15,069 03	..Winnipeg.....
.....	3,716 29	43 04	.....	60 00	12 24	.....	3,831 57	..Calgary, N.W.T.....
.....	3,637 15	50 00	9 00	3,696 15	..District Inspector.....
200 00	21,818 18	301 49	204 72	72 36	22,596 75	... Manitoba and N.W.T.

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in Account with Expenditures.

Appendix B.)

Balances due to Collectors, July 1, 1900.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1901.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	7,244 89	6 15	290 96	...	215 45	186 80	43 98	7,988 23
.....	8,086 11	.....	.....	50 00	480 79	379 93	.....	8,996 83
.....	1,000 00	2 00	.....	.....	6 85	89 00	.....	1,097 85
.....	15,154 37	.....	166 86	136 92	461 77	449 11	.....	16,369 03
.....	19,575 01	.....	665 48	.....	74 73	243 80	.....	20,559 02
.....	8,022 50	.....	.....	270 00	92 25	362 16	.....	8,746 91
.....	17,675 00	17 85	619 92	80 00	148 04	319 65	.....	18,860 46
.....	6,059 10	27 90	134 57	.....	37 00	262 25	.....	6,520 82
.....	4,612 50	.....	.....	125 00	403 25	135 81	.....	5,276 56
.....	6,996 73	34 43	.....	133 00	156 05	213 56	.....	7,533 77
.....	3,641 11	40 64	.....	.....	58 50	340 00	.....	4,080 25
.....	1,044 62	.....	.....	.....	56 85	50 22	.....	1,151 69
.....	10,263 55	22 42	100 00	.....	31 30	257 15	.....	10,674 42
.....	3,889 38	1 00	366 17	48 00	211 10	146 58	.....	4,662 23
.....	5,574 99	.....	.....	.....	362 80	242 73	.....	6,180 52
.....	34,183 99	7 38	904 06	69 33	570 30	509 58	.....	36,244 64
49 08	18,627 70	.....	100 00	72 00	437 35	214 34	.....	19,500 47
.....	6,800 90	.....	.....	150 00	1,063 88	164 30	.....	8,178 18
49 08	178,451 55	159 77	3,348 02	1,134 25	4,868 26	4,566 97	43 98	192,621 88
.....	3,917 65	.....	15 18	.....	116 00	128 34	.....	4,177 17
.....	38,014 81	57 95	2,267 82	.....	814 10	994 35	.....	42,149 03
.....	10,909 91	47 47	2,749 68	.....	461 41	526 94	.....	14,695 41
.....	6,202 87	12 30	.....	192 00	402 09	271 27	.....	7,080 53
.....	1,000 00	.....	.....	.....	8 05	17 90	.....	1,025 95
.....	3,214 43	.....	183 32	96 00	228 61	248 06	.....	3,970 42
.....	1,950 00	.....	.....	.....	67 35	74 95	.....	2,092 30
.....	1,097 03	.....	.....	30 00	24 40	76 93	.....	1,228 36
.....	4,600 00	.....	.....	.....	252 13	34 63	.....	4,886 76
.....	70,906 70	117 72	5,216 00	318 00	2,374 14	2,373 37	...	81,305 93
.....	7,879 13	.....	.....	.....	82 48	214 47	.....	8,176 08
.....	2,500 00	.....	.....	.....	436 68	15 78	.....	2,952 46
.....	10,379 13	.....	.....	.....	519 16	230 25	.....	11,128 54
.....	10,710 00	.....	.....	.....	150 04	251 71	.....	11,111 75
.....	1,700 00	92 24	.....	.....	113 31	134 79	.....	2,040 34
.....	12,410 00	92 24	.....	.....	263 35	386 50	.....	13,152 09
.....	2,200 00	.....	.....	30 00	.....	63 31	100 00	2,393 31
.....	13,071 25	.....	730 00	180 00	619 55	268 23	200 00	15,069 03
.....	2,900 00	.....	61 31	90 00	572 15	208 11	.....	3,831 57
.....	2,500 00	.....	.....	.....	1,097 90	98 25	.....	3,696 15
.....	18,471 25	.....	791 31	270 00	2,289 60	574 59	200 00	22,596 75

EXCISE,

No. 4.—COLLECTION DIVISIONS

Dr.

(For Details, see

Balances due by Collectors, July 1, 1900.	Amounts received from Depart- ment to meet Expen- ditures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1901.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
.....	11,312 70	30 00	.....	366 50	43 56	.....	11,692 76	.. Vancouver.
.....	5,132 90	109 68	.....	15 00	20 16	.....	5,277 74	.. Victoria.....
.....	3,234 94	50 00	.....	.....	9 00	.....	3,293 94	.. District Inspector.....
.....	19,680 54	189 68	.....	321 50	72 72	.....	20,264 44	... British Columbia. ...
.....	352 40	.....	.....	.....	.....	.....	352 40	.. Chief Inspector of Inland Revenue
.....	217 73	.....	.....	.....	.....	.....	217 73	.. Inspector of Bonded Factories
.....	3,696 75	.....	.....	.....	.....	.....	3,696 75	.. General Expenditure...
.....	1,412 93	.....	.....	.....	.....	.....	1,412 93	.. Legal Expenses.....
.....	6,365 28	.....	.....	.....	.....	.....	6,365 28	.. Printing
.....	2,002 29	.....	.....	.....	.....	.....	2,002 29	.. Stationery.....
.....	695 00	.....	.....	.....	.....	.....	695 00	.. Lithographing, Engrav- ing, &c.....
.....	11,188 19	.....	.....	.....	5 76	.....	11,193 95	.. Preventive Service.....
.....	5,489 83	.....	.....	.....	.....	.....	5,489 83	.. Commission to Custom Officers.....
.....	70 78	.....	.....	.....	.....	.....	70 78	.. Commission on sale of Stamps for Canada Twist.....
.....	20,492 09	.....	.....	.....	.....	.....	20,492 09	.. Tobacco Stamps.....
.....	6,342 68	.....	.....	.....	.....	.....	6,342 68	.. Duty-pay to officers in charge of most impor- tant establishments...
367 75	392,332 08	5,377 95	71 76	2,413 96	1,182 07	49 08	401,794 65 Grand Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

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Appendix B.)

Balances due to Collectors, July 1, 1900.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1901.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	7,631 51	.....	1,941 27	826 00	704 55	589 43	.....	11,692 76
.....	4,421 31	.....	397 98	120 00	172 85	165 60	.....	5,277 74
.....	2,500 00	.....	.....	.....	793 94	.....	.....	3,293 94
.....	14,552 82	.....	2,339 25	946 00	1,671 34	755 03	.....	20,264 44
.....	.....	.....	.....	.....	317 40	35 00	.....	352 40
.....	.....	.....	.....	.....	179 19	38 54	.....	217 73
.....	.....	.....	.....	.....	.....	3,696 75	.....	3,696 75
.....	.....	.....	.....	.....	.....	1,412 93	.....	1,412 93
.....	.....	.....	.....	.....	.....	6,365 28	.....	6,365 28
.....	.....	.....	.....	.....	.....	2,002 29	.....	2,002 29
.....	.....	.....	.....	.....	.....	695 00	.....	695 00
.....	2,749 88	.....	6,437 70	.....	1,617 62	388 75	.....	11,193 95
.....	.....	.....	.....	.....	.....	5,489 83	.....	5,489 83
.....	.....	.....	.....	.....	.....	70 78	.....	70 78
.....	.....	.....	.....	.....	.....	20,492 09	.....	20,492 09
.....	.....	.....	.....	.....	.....	6,342 68	.....	6,342 68
49 08	310,121 33	369 73	18,132 28	2,698 25	14,100 06	55,979 94	343 98	401,794 65

W. J. GERALD,
Deputy Minister.

HYDRAULIC AND OTHER RENTS.
No. 5.—SUMMARY STATEMENT OF LESSEES' ACCOUNTS, 1900-1901.
(For Details, see Appendix A.)

Dr.

Cr.

Balances due July 1, 1900.	Accrued during the year ended June 30, 1900.	Totals.		Deposited to the credit of the Receiver General.	Balances due June 30, 1901.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
1,968 84	3,260 00	5,228 84	.....Chaudière Falls and Ottawa River.	3,359 00	1,869 84	5,228 84
50 00	26 00	76 00	.....St. Lawrence River.	1 00	75 00	76 00
20 00	20 00	40 00	.....St. Maurice River.	20 00	20 00	40 00
70 00	.....	70 00	.....Rivière du Lièvre. ....	.....	70 00	70 00
552 00	264 00	816 00	.....Sundry properties.	161 00	655 00	816 00
			Land Sales.			
15,573 50	.....	15,573 50	.....Principal Accounts. ....	.....	15,573 50	15,573 50
9,474 83	.....	9,474 83	.....Interest. ....	.....	9,474 83	9,474 83
27,709 17	3,570 00	31,279 17		3,541 00	27,738 17	31,279 17

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

Balances due July 1, 1900.	Accrued during the year ended June 30, 1901.	Totals.	WORKS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1901.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	<i>Bridges.</i>		2,600 62	2,600 62
			Dunnville.....			
25 00		25 00	Bridgeburg and Black Rock....	25 00		25 00
10 00	10 00	20 00	Bristol.....	20 00		20 00
50 00	15 00	65 00	Buckingham and Cumberland.....	65 00		65 00
	50 00	50 00	Buffalo and Point Abinot.....	50 00		50 00
10 00	10 00	20 00	Cross Point and Campbellton.....	20 00		20 00
20 00		20 00	Edmundston and Maine.....		20 00	20 00
50 00	50 00	100 00	Fort Erie and Buffalo.....	100 00		100 00
	1 00	1 00	Gould's Landing and Portage du Fort.....	1 00		1 00
	22 50	22 50	Hawkesbury and Grenville.....	22 50		22 50
155 00		155 00	Hull (new lease).....	155 00		155 00
1,736 79		1,736 79	Hull (old lease).....		1,736 79	1,736 79
		30 00	La Passe and Gower Point.....	30 00		30 00
	6 00	6 00	Montebello and Alfred.....	6 00		6 00
50 00	50 00	100 00	Niagara and Youngstown.....	100 00		100 00
2 00	2 00	4 00	Ottawa and Kettle Island.....	4 00		4 00
	1 00	1 00	Ouellette Street, Detroit.....	1 00		1 00
	5 00	5 00	Papineauville and Brown's wharf.....	5 00		5 00
	202 00	202 00	Pembroke and Allumette Island (new lease).....	202 00		202 00
1 00		1 00	Pembroke and Allumette Island (old lease).....		1 00	1 00
	200 00	200 00	Prescott and Ogdensburg.....	200 00		200 00
	10 00	10 00	Queenston.....	10 00		10 00
	60 00	60 00	Queenston and Lewiston.....	60 00		60 00
159 00	159 00	318 00	Quyón.....	318 00		318 00
	50 00	50 00	Rockliffe and Gatineau.....		50 00	50 00
	100 00	100 00	Sault Ste. Marie.....	100 00		100 00
30 00		30 00	St. Léonard and Van Buren.....		30 00	30 00
			<i>Sundries.</i>			
8,000 00		8,000 00	Dundas and Waterloo Road.....		8,000 00	8,000 00

CR.

No. 6.—MINOR PUBLIC WORKS, 1900-1901—Concluded.

DR.

Balances due July 1, 1900.	Accrued during the year ended June 30, 1901.	Totals.	WORKS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1901.	Totals.
\$ cts.	\$ cts.	\$ cts.	<i>Sundries—Concluded.</i>	\$ cts.	\$ cts.	\$ cts.
.....	2 00	2 00	..... Government Telegraph Lines.....	2 00	.....	2 00
.....	175 00	175 00	..... Part of building, Portland, N.B.	175 00	.....	175 00
.....	25 00	25 00	..... Wharfton Docks.....	25 00	.....	25 00
.....	.....	.....	..... Totals.....	1,696 50	12,438 41	14,134 91
12,899 41	1,235 50	14,134 91				

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

No. 7.—CULLERS' REVENUE, 1900-1901.

DR.

(For Details, see Appendix A.)

CR.

Balances due July 1, 1900.	Amounts accrued for measuring and culling Timber during the year ended June 30, 1901.	Totals.		Deposited to the credit of the Receiver (General.	Balances due June 30, 1901.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
37,505 65	8,270 78	45,776 43	Quebec	8,270 78	37,505 65	45,776 43
289 77	.....	289 77	Plamondon, M.A. ....	.....	289 77	289 77
37,795 42	8,270 78	46,066 20	Totals	8,270 78	37,795 42	46,066 20

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

No. 8.—CULLERS' EXPENDITURES, 1900-1901.

DR.

CR.

(For Details, see Appendix B.)

Balances due July 1, 1900.	Received from Department to meet expenditure.	DEDUCTIONS FROM SALARIES FOR		Totals.		AUTHORIZED EXPENDITURES.				Balances due June 30, 1901.	Totals.
		Superannuation.	Retirement.			Salaries.	Contingencies.	Cullers' Fees.	Annuities.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
75 00	7,775 64	103 96	37 44	7,992 04	..... Quebec	5,950 00	1,967 04	.....	.....	75 00	7,992 04
.....	10,495 73	.....	.....	10,495 73	... Superannuated Cullers and Cullers' Fees..	.....	.....	4,200 00	6,295 73	.....	10,495 73
.....	6 05	.....	.....	6 05	..... Printing .....	.....	6 05	.....	.....	.....	6 05
.....	29 28	.....	.....	29 28	..... Stationery .....	.....	29 28	.....	.....	.....	29 28
75 00	18,306 70	103 96	37 44	18,523 10	..... Totals.	5,950 00	2,002 37	4,200 00	6,295 73	75 00	18,523 10

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

BILL STAMPS, 1900-1901.

DR. No. 9.—BILL STAMP Distributors in account with the Inland Revenue Department. CR.

BALANCES, JULY 1, 1900.		Totals.	BALANCES, JUNE 30, 1901.		Totals.
Stamps on hand.	Cash on hand.		Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,372 77	11 54	1,372 77	1,372 77	11 54	1,372 77
.....	33 50	11 54	.....	33 50	11 54
.....	.....	33 50	.....	.....	33 50
160 00	.....	160 00	160 00	.....	160 00
.....
1,532 77	45 04	1,577 81	1,532 77	45 04	1,577 81

LAW STAMPS, 1900-1901.

DR. No. 10.—LAW STAMP Distributors in account with the Inland Revenue Department. CR.

Stamps received from Department.	Totals.	Commission of 5 per cent allowed by Department on Stamps sold.	Deposited to the credit of the Receiver General.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,550 00	1,550 00	77 50	1,472 50	1,550 00
3,846 00	3,846 00	192 30	3,653 70	3,846 00
5,396 00	5,396 00	269 80	5,126 20	5,396 00

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

Dr. No. 11.—SUNDRY MINOR REVENUES, 1900–1901. Cr.

Accrued during the year ended June 30, 1901.	Totals.		Deposited to the credit of the Receiver General.	Totals.
\$ cts.	\$ cts.		\$ cts	\$ cts.
322 00	322 00	.....Fertilizers Inspection Fees	322 00	322 00
211 00	211 00	.....Adulteration of Food Fees.....	211 00	211 00
4 30	4 30	.....Casual Revenue.....	4 30	4 30
537 30	537 30	.....Totals.....	537 30	537 30

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

No. 12.—SUNDRY MINOR EXPENDITURE, 1900-1901.

DR. (For Details, see Appendix B.) CR.

Balance due July 1, 1900.	Amounts received from Department to meet Expenditure	Deductions from Salaries for Super-annuation.	Totals.		Balance due to Inspector July 1, 1900.	Salaries.	Con-tingencies.	Printing.	Stationery	Balance due June 30, 1901.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
225 81	24,881 37	110 00	25,217 18	.....Adulteration of Food.....	.....	10,750 00	13,660 86	267 86	240 16	298 30	25,217 18
.....	14,834 99	.....	14,834 99	.....Inspection of Staples.....	21 94	1,500 00	6,313 05	.....	.....	7,000 00	14,834 99
.....	91 37	.....	91 37	.....Minor Public Works.....	.....	.....	85 70	5 67	.....	.....	91 37
225 81	39,807 73	110 00	40,143 54	.....Totals.....	21 94	12,250 00	20,059 61	273 53	240 16	7,298 30	40,143 54

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

No. 13.—STATEMENT showing the quantities of the several articles subject to 1899, 1900 and 1901, and

ARTICLES SUBJECT TO EXCISE DUTY.	1899.			Duty.
	QUANTITIES.			
	Ex-Manu- factory.	Ex- Warehouse.	Total.	
	Gallons.	Gallons.	Gallons.	
Spirits	5,571 Imported.	2,404,599 *137,825	2,410,170 137,825	4,566,147 06 41,347 41
Totals	5,571	2,542,424	2,547,995	4,607,494 47
Malt Liquor, the duty being paid on malt	21,101,873		21,101,873	57 00
Malt	Lbs. 19,121	Lbs. 46,193,701	Lbs. 46,212,822	843,193 34
Cigars	No.	No.	No.	
Foreign	71,664,873	55,577,730	127,242,603	763,467 25
Canadian	775,750	245,900	1,021,650	3,064 95
Combination	524,845	130,000	654,845	1,964 54
Totals	72,965,468	55,953,630	128,919,098	768,496 74
Cigarettes -				
Foreign	100,609,828	141,000	100,750,828	302,252 49
Canadian		392,500	392,500	588 75
Combination				
Totals	100,609,828	533,500	101,143,328	302,841 24
Tobacco from Foreign Leaf	Lbs. 719,987	Lbs. 6,385,800	Lbs. 7,105,787	1,776,457 27
" Canadian Leaf	1,564,167	622,260	2,186,427	109,321 37
" Combination Leaf	263,906	88,299	352,205	17,610 28
Snuff	218,225		218,225	39,700 85
Canadian Twist		84,115	84,115	4,205 76
Totals	2,766,285	7,180,474	9,946,759	2,250,136 77
Raw Leaf Tobacco, Foreign		10,239,863	10,239,863	1,067,656 40
Total Duties on Tobacco and Cigarettes				3,317,793 17
Inspection Fees on Petroleum				46,059 81
Vinegar				31,594 41
Acetic Acid				15,977 91
Licenses, Spirits				2,125 00
" Malt Liquor				6,750 00
" Malt				6,275 00
" Cigars				12,822 50
" Tobacco				2,375 00
" Vinegar				1,900 00
" Acetic Acid				100 00
" Petroleum				
				9,663,014 35

* Spirits imported for use in the manufacture of crude fulminate, on which duty at the rate of 30

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Excise Duty taken for Consumption, during the years ended June 30, the Duty accrued thereon.

1900.				1901.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Total.		Ex-Manu- factory.	Ex- Warehouse.	Total.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
493 Imported.	2,523,576 *134,969	2,524,669 134,969	4,778,352 20 40,490 72	914 Imported.	2,707,919 *155,117	2,708,833 155,117	5,131,739 99 46,535 13
493	2,658,545	2,659,038	4,818,842 92	914	2,863,036	2,863,950	5,178,275 12
23,309,172	.....	23,309,172	498 90	25,108,254	.....	25,108,254	68 90
Lbs.	Lbs. 60,284,064	Lbs. 60,284,064	904,262 81	Lbs. 1,104	Lbs. 64,722,512	Lbs. 64,723,616	970,855 15
No. 70,693,362 1,256,590 2,534,520	No. 61,799,185 429,550 1,328,500	No. 132,492,547 1,686,140 3,863,020	794,965 41 5,058 42 11,589 06	No. 71,874,913 1,942,666 3,472,940	No. 61,272,370 166,300 2,367,700	No. 133,147,283 2,108,966 5,840,640	798,889 88 6,326 89 17,521 92
74,484,472	63,557,235	138,041,707	811,612 89	77,290,519	63,806,370	141,096,889	822,738 69
113,256,372 349,000 72,100	2,184,050 200,000	115,440,422 549,000 72,100	346,321 26 823 50 108 15	119,343,584 741,000	1,024,000 275,000	120,367,584 275,000 741,000	361,102 75 412 50 1,111 50
113,677,472	2,384,050	116,061,522	347,252 91	120,084,584	1,299,000	121,383,584	362,626 75
Lbs. 644,818 1,782,442 528,327 219,337	Lbs. 6,303,787 680,933 597,896 400 58,914	Lbs. 6,948,605 2,463,375 1,126,223 219,737 58,914	1,737,151 40 123,168 86 56,311 26 40,031 25 2,945 70	Lbs. 592,597½ 2,624,181½ 557,346½ 199,795	Lbs. 6,171,934½ 482 480½ 644,413 57,597	Lbs. 6,764,532 3,106,662 1,201,759½ 199,795 57,597	1,691,133 43 155,333 23 60,088 10 36,399 20 2,879 85
3,174,924	7,641,930 9,352,535	10,816,854 9,352,535	2,306,861 38 971,977 60	3,973,920½	7,356,425 9,848,803¾	11,330,345½ 9,848,803¾	2,308,460 56 1,026,265 72
.....	.....	.....	3,278,838 98	.....	.....	.....	3,334,726 28
.....	.....	.....	5,502 71	.....	.....	.....	42,067 16
.....	.....	.....	28,192 25	.....	.....	.....	8,809 62
.....	.....	.....	9,546 96	.....	.....	.....	2,500 00
.....	.....	.....	2,375 00	.....	.....	.....	6,500 00
.....	.....	.....	6,675 00	.....	.....	.....	6,475 00
.....	.....	.....	6,275 00	.....	.....	.....	14,695 00
.....	.....	.....	14,036 00	.....	.....	.....	3,122 00
.....	.....	.....	2,800 50	.....	.....	.....	2,175 00
.....	.....	.....	2,000 00	.....	.....	.....	100 00
.....	.....	.....	100 00	.....	.....	.....	1 00
.....	.....	.....	2 00	.....	.....	.....	.....
.....	.....	.....	9,891,555 92	.....	.....	.....	10,393,108 92

cents per gallon was collected and afterwards refunded, on the exportation of the fulminate.

W. J. GERALD,
Deputy Minister.

No. 14.—AMOUNTS deposited monthly to the credit of the Honourable the Receiver General on account of Inland Revenues, during the Fiscal Year ended June 30, 1900-1901.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
JULY:								
Excise.....	298,281 90	323,150 26	21,245 28	17,225 48	3,921 85	40,163 42	32,029 76	736,017 95
" Seizures.....	60 00	397 40						457 40
Culling Timber.....		345 74						345 74
Hydraulic Rents.....		20 00					25 00	45 00
Minor Public Works.....	10 00		10 00					20 00
Weights and Measures.....	1,015 95	1,621 50	25 47	72 00	4 00			2,738 92
" Seizures.....	20 00							20 00
Gas Inspection.....	615 50	57 50		91 25			15 00	779 25
Electric Light Inspection.....	59 50	52 50		4 25			68 25	184 50
Methylated Spirits.....	2,455 03	1,500 97		45 27				4,001 27
Other Revenues.....	2,449 00	635 00	100 00	230 00	60 00	190 00	275 00	3,939 00
Totals.....	304,966 88	327,780 87	21,380 75	17,668 25	3,985 85	40,353 42	32,413 01	748,549 03
AUGUST:								
Excise.....	335,414 82	355,462 72	19,960 32	17,957 31	4,069 94	42,089 22	43,757 71	818,712 04
" Seizures.....	98 48	163 10						261 58
Culling Timber.....		2,878 32					25 00	2,878 32
Hydraulic Rents.....								25 00
Minor Public Works.....	180 00	159 00						339 00
Weights and Measures.....	1,552 09	2,084 01	286 58	149 67	30 18	677 92	50 75	4,831 20
Gas Inspection.....	1,047 25	540 00	20 00	45 25	9 50	11 75	54 00	1,727 75
Electric Light Inspection.....	200 25	207 50	93 25	28 75			25 75	555 50
Methylated Spirits.....	3,739 48	1,906 15	42 55	264 62				5,952 80
Other Revenues.....	693 20	110 00	85 00	85 00		25 00		998 20
Totals.....	342,925 57	363,510 80	20,487 70	18,530 60	4,109 62	42,803 89	43,913 21	836,281 39
SEPTEMBER:								
Excise.....	374,583 72	365,520 43	22,459 98	20,433 03	4,507 35	42,738 85	47,571 86	877,815 22
" Seizures.....	7 50	22 45						29 95
Culling Timber.....		1,245 28						1,245 28
Minor Public Works.....	50 00		43 75					93 75
Weights and Measures.....	1,997 69	2,169 55	171 70	309 57	86 66	676 57	33 25	5,444 99
Gas Inspection.....	975 25	452 80	19 00	42 75	5 25	32 00	31 00	1,558 05
Electric Light Inspection.....	420 75	122 25		56 25			37 00	636 25
Methylated Spirits.....	3,659 83	2,236 12					66 04	5,961 99
Other Revenues.....	676 00		10 00					686 00
Totals.....	382,370 74	371,768 88	22,704 43	20,841 60	4,599 26	43,447 42	47,739 15	893,471 48

OCTOBER:—									
Excise.....	400,064 33	412,987 76	23,690 07	21,479 38	4,578 01	67,898 35	46,389 34	977,087 24	
" Seizures.....	50 00	11 75						61 75	
Culling Timber.....		275 53						275 53	
Hydraulic Rents.....	201 00	4 00	5 00				11 00	221 00	
Minor Public Works.....	5 00						1 00	6 00	
Weights and Measures.....	4,655 29	1,039 29	145 87	141 29	54 78	356 37	107 25	6,500 14	
" Seizures.....	15 00							15 00	
Gas Inspection.....	1,054 00	511 25	9 50	55 50	18 25	46 00	33 00	1,727 50	
Electric Light Inspection.....	253 25	281 50	24 75	2 25		7 00	47 00	615 75	
Methylated Spirits.....	4,379 33	2,845 21		103 31		94 38	62 18	7,484 41	
Other Revenues.....	518 70			6 00		5 00		529 70	
Totals.....	411,195 90	417,956 29	23,875 19	21,787 73	4,651 04	68,407 10	46,650 77	994,524 02	
NOVEMBER:—									
Excise.....	401,572 30	424,680 90	24,864 91	23,810 90	4,098 84	59,128 27	39,265 72	977,421 84	
" Seizures.....	64 00							64 00	
Culling Timber.....		204 08						204 08	
Hydraulic Rents.....	560 00			5 00			12 00	577 00	
Minor Public Works.....	50 00							93 75	
Weights and Measures.....	1,885 32	1,036 86	43 75	99 74	12 18	664 64	2 00	3,849 61	
Gas Inspection.....	1,150 50	639 75	11 00	35 25	4 00	18 00	4 50	1,863 00	
Electric Light Inspection.....	369 75	439 75	36 50	18 00		103 75	133 50	1,101 25	
Methylated Spirits.....	3,829 81	2,301 60	61 27	143 83		136 09		6,472 60	
Other Revenues.....	207 10	4 30						211 40	
Totals.....	409,688 78	429,307 24	25,166 00	24,112 72	4,115 32	60,050 75	39,417 72	991,858 53	
DECEMBER:—									
Excise.....	387,103 83	478,217 63	23,033 40	28,591 69	4,826 67	52,086 02	36,138 55	1,009,997 79	
" Seizures.....	10 00							19 00	
Hydraulic Rents.....	1 00			1 00				2 00	
Minor Public Works.....	7 50	50 00						57 50	
Weights and Measures.....	1,888 33	585 80	63 35	172 04	6 50	368 64	15 55	3,100 21	
Gas Inspection.....	1,375 50	471 00	16 50	24 25	3 00	72 75	52 50	2,015 50	
Electric Light Inspection.....	371 25	463 25	23 50	33 00		75 75	117 00	1,083 75	
Methylated Spirits.....	3,169 66	1,527 43	187 89				69 16	4,954 14	
Other Revenues.....	224 50	20 00						244 50	
Totals.....	394,151 57	481,335 11	23,324 64	28,821 98	4,836 17	52,603 16	36,392 76	1,021,465 39	
JANUARY:—									
Excise.....	343,194 25	315,177 34	19,712 31	20,888 25	4,312 04	42,270 58	35,238 72	780,793 49	
" Seizures.....		125 00						125 00	
Hydraulic Rents.....	350 00							350 00	
Minor Public Works.....	75 00							75 00	
Weights and Measures.....	3,452 55	616 45	141 85	39 57	13 80	330 75	26 55	4,621 52	
Gas Inspection.....	1,137 50	385 50	70 00	63 50	16 00	40 75	39 50	1,752 75	
Electric Light Inspection.....	350 50	230 75	23 75	27 75		101 77	110 00	844 52	
Methylated Spirits.....	3,831 04	1,774 94	45 32					5,651 30	
Other Revenues.....	597 20	30 00	13 00					640 20	
Totals.....	352,988 04	318,339 98	20,006 23	21,019 07	4,341 84	42,743 85	35,414 77	794,853 78	

No. 14.—AMOUNTS deposited monthly to the credit of the Honourable the Receiver General, &c.—*Concluded.*

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
FEBRUARY :—								
Excise	320,470 62	343,967 07	17,129 47	14,911 79	4,292 20	35,183 24	35,519 90	771,474 29
Culling Timber		695 34						695 34
Hydraulic Rents	1,100 00							1,100 00
Minor Public Works			43 75					43 75
Weights and Measures	1,603 92	784 60	42 55	35 90	9 10	232 75	2 35	2,711 17
Gas Inspection	1,238 00	304 25	15 50		7 00	29 50	9 50	1,603 75
Electric Light Inspection	376 50	453 25	73 25	43 25		45 75	93 00	1,085 00
Methylated Spirits	3,005 63	1,927 45		106 76		88 40		5,128 24
Other Revenues	513 75		6 00					519 75
Totals	328,308 42	348,131 96	17,310 52	15,097 70	4,308 30	35,579 64	35,624 75	784,361 29
MARCH :—								
Excise	363,004 63	354,665 50	18,601 75	18,364 99	4,139 85	45,256 71	34,399 30	838,432 73
" Seizures	3 56	14 80						18 36
Culling Timber		10 44						10 44
Hydraulic Rents	475 00	2 00						477 00
Minor Public Works	1 00							1 00
Weights and Measures	1,887 57	885 35	36 90	28 55	15 73	189 70	28 15	3,071 95
Gas Inspection	1,283 75	271 25	13 00	25 25	3 00	69 00	48 00	1,713 25
Electric Light Inspection	361 25	394 25	79 50	44 25			86 25	965 50
Methylated Spirits	3,730 15	2,408 44	43 73	346 30				6,528 62
Other Revenues	476 25	8 00	20 00	21 00			18 00	543 25
Totals	371,223 16	358,660 03	18,794 88	18,830 34	4,158 58	45,515 41	34,579 70	851,762 10
APRIL :—								
Excise	333,813 07	380,875 24	17,144 43	17,711 55	4,494 46	49,594 19	39,342 27	842,975 21
" Seizures		10 00						10 00
Hydraulic Rents	1 00	2 00		16 00			1 00	20 00
Minor Public Works		35 00						35 00
Weights and Measures	2,932 82	1,424 70	54 75	96 71	16 25	340 35	20 40	4,885 98
Gas Inspection	1,283 00	526 00	87 25	55 25	10 75	40 50	162 25	2,165 00
Electric Light Inspection	403 75	389 00	76 50	47 00		14 00	164 50	1,094 75
Methylated Spirits	4,352 35	3,268 66	102 92	104 11		90 64		7,918 68
Other Revenues	818 50	37 50	2 00	20 00	6 00			884 00
Totals	343,604 49	386,568 10	17,467 85	18,050 62	4,527 46	50,079 68	39,690 42	859,988 62

MAY :—	Excise	391,941 19	390,403 55	20,865 56	21,350 44	4,474 70	42,791 02	36,032 85	907,859 31
	" Seizures		110 00						110 00
	Culling Timber		496 93						496 93
	Hydraulic Rents	1 00						1 00	2 00
	Minor Public Works	649 00	30 00	43 75					722 75
	Weights and Measures	2,053 19	1,748 22	89 60	52 35	24 50	208 05	18 15	4,194 06
	Gas Inspection	1,196 25	646 00	27 50	59 25	2 25	34 50	55 75	2,021 50
	Electric Light Inspection	283 50	292 50	43 75	51 00		50 50	154 25	875 50
	Methylated Spirits	4,008 17	2,465 99					67 15	6,541 31
	Other Revenues	422 75		4 00					426 75
	Totals	400,555 05	396,193 19	21,074 16	21,513 04	4,501 45	43,084 07	36,329 15	923,250 11
JUNE :—	Excise	357,857 07	360,115 54	24,419 49	21,233 55	5,299 61	60,564 46	57,239 88	886,729 60
	" Seizures		143 65						143 65
	Culling Timber		2,119 12						2,119 12
	Hydraulic Rents	671 00	1 00					50 00	722 00
	Minor Public Works	50 00	159 00						209 00
	Weights and Measures	5,297 57	2,122 77	206 30	458 15	53 52	171 70	90 80	8,400 81
	Gas Inspection	1,833 75	1,111 75	132 75	21 25	9 00	81 25	56 50	3,246 25
	Electric Light Inspection	505 00	852 75	88 00	17 00		30 25	30 25	1,523 25
	Other Revenues	726 25	72 00		3 00		18 00	19 00	838 25
	Methylated Spirits	3,851 54	2,495 63	353 28	379 67				7,080 12
	Totals	370,792 18	369,193 21	25,199 82	22,112 62	5,362 13	60,865 66	57,486 43	911,012 05
	Grand Totals	4,412,770 78	4,568,745 66	256,792 17	248,386 27	53,497 02	585,534 05	485,651 84	10,611,377 79

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

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REVENUE.

Statement, 1899-1900 and 1900-1901.

December.	January.	February.	March.	April.	May.	June.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
542,297 33	372,916 64	348,828 31	463,875 40	338,130 49	365,080 72	354,324 23	4,821,217 92
606,778 19	388,089 75	402,410 09	367,272 93	411,473 53	417,080 79	396,330 96	5,180,775 12
64,480 86	15,173 11	53,581 78	96,602 47	73,343 04	52,000 07	42,006 73	359,557 20
50 00	105 00	189 50		25 00		78 00	7,173 90
50 00	68 50	50 00		13 70		36 70	6,568 90
	36 50	139 50		11 30		41 30	605 00
77,223 23	73,611 86	69,919 05	119,673 31	69,597 98	75,695 08	83,779 03	910,537 81
88,133 59	82,493 39	71,052 68	97,349 63	84,397 93	89,148 94	81,870 25	977,330 15
10,910 36	8,881 53	1,133 63	22,323 68	14,799 95	13,453 86	1,908 78	66,792 34
227,361 81	252,094 91	236,653 67	277,312 79	290,106 14	298,852 07	251,006 91	3,281,639 48
228,776 74	251,383 61	249,619 99	283,015 24	298,461 82	298,090 22	257,605 31	3,337,848 28
1,414 93	711 30	12,966 32	5,702 45	8,355 68	761 85	6,598 40	56,208 80
70,461 05	55,527 62	57,080 64	62,392 06	64,958 94	76,772 50	76,928 11	825,642 89
66,833 68	57,127 84	56,851 05	62,746 82	71,975 37	76,396 05	72,352 71	837,433 69
3,627 37	1,600 22	229 59	354 76	7,016 43	376 45	4,575 40	11,790 80
				16 20			5,504 71
				16 20			5,504 71
1,289 69	2,759 03	586 62			1,656 89	983 98	9,646 96
801 15	39 97	281 63		105 87	192 76	975 05	8,902 62
488 54	2,719 06	304 99		105 17	1,464 13	8 93	744 34
3,054 98	829 05	859 39	1,989 32	2,187 61	2,910 72	3,229 05	30,192 25
2,164 06	1,599 30	1,393 64	3,529 09	3,441 89	4,295 21	3,908 72	44,242 16
890 92	770 25	534 25	1,539 77	1,254 28	1,384 49	679 67	14,049 91
445 56	460 45	251 00	609 33	173 86	487 82	839 80	6,071 14
	100 00	38 56	14 80	10 00	115 70	137 95	1,291 69
445 56	360 45	212 44	594 53	163 86	372 12	701 85	4,779 45
1,679 59	1,522 76	1,035 00	918 25	759 00	1,246 24	1,161 70	24,485 08
1,717 50	1,796 19	1,785 41	1,323 62	1,514 16	1,875 50	2,114 35	29,465 00
37 91	273 43	750 41	405 37	755 16	629 26	952 65	4,979 92
71,391 67	22,871 23	68,079 87	111,518 33	105,439 05	64,493 13	43,001 19	501,752 47
923,863 24	759,827 32	715,403 18	926,770 46	765,955 22	822,702 04	772,330 81	9,922,112 14
995,254 91	782,698 55	783,483 05	815,252 13	871,394 27	887,195 17	815,332 00	10,423,864 61

W. J. GERALD, *Deputy Minister.*

Swift, E. G.....	April	9..	"	.....	"	.....	34	"	238.....	26 22
Hamilton, J. S., & Co.....	"	12..	Brantford	.....	"	.....	34	"	238.....	146 90
Swift, E. G.....	"	16..	Windsor	.....	"	.....	34	"	238.....	106 21
"	"	23..	"	.....	"	.....	34	"	238.....	175 56
"	"	28..	"	.....	"	.....	34	"	238.....	94 72
Heney, J. J.....	May	1..	Prescott	.....	"	.....	34	"	238.....	11,517 07
Swift, E. G.....	"	2..	Windsor	.....	"	.....	34	"	238.....	222 30
"	"	10..	"	.....	"	.....	34	"	238.....	100 91
Heney, J. J.....	"	14..	Prescott	.....	"	.....	34	"	238.....	11,540 44
Swift, E. G.....	"	21..	Windsor	.....	"	.....	34	"	238.....	50 98
"	"	23..	"	.....	"	.....	34	"	238.....	166 55
Hamilton, J. S., & Co.....	"	27..	Brantford	.....	"	.....	34	"	238.....	67 62
Hiram Walker & Sons.....	May	22..	Windsor	.....	"	.....	34	"	238.....	3 02
Swift, E. G.....	"	29..	"	.....	"	.....	34	"	238.....	321 52
"	June	6..	"	.....	"	.....	34	"	238.....	64 73
Howard, G. W....	"	8..	"	.....	"	.....	34	"	238.....	7,070 17
Swift, E. G.....	"	13..	"	.....	"	.....	34	"	238.....	134 94
Canadian Pacific Ry....	"	17..	"	.....	"	.....	34	"	238.....	116 77
Bolmer, J. E.....	"	19..	"	.....	"	.....	34	"	238.....	733 44
Swift, E. G.....	"	25..	"	.....	"	.....	34	"	238.....	66 84
"	July	6..	"	.....	"	.....	34	"	238.....	221 73
52,697 45										
1900.										
Grant & Lottridge B. Co..	July	25..	Hamilton	.....	"	.....	29	"	78.....	344 91
Gooderham.....	Aug.	4..	Toronto	.....	"	.....	29	"	78.....	463 65
Carling, T. H.....	"	4..	London	.....	"	.....	29	"	78.....	1,869 58
Roy, J. A.....	"	22..	Belleville	.....	"	.....	29	"	78.....	217 68
Otterbein, C.....	"	22..	Brantford	.....	"	.....	29	"	78.....	129 53
Luke, C.....	"	22..	"	.....	"	.....	29	"	78.....	108 18
Bixel, A. A.....	"	22..	"	.....	"	.....	29	"	78.....	374 32
Muller, Jas.....	"	22..	Vancouver	.....	"	.....	29	"	78.....	206 23
Bernhardt, P.....	"	22..	Guelph...	.....	"	.....	29	"	78.....	174 77
Huether, C. N.....	"	22..	"	.....	"	.....	29	"	78.....	192 78
Bauer, A.....	"	22..	"	.....	"	.....	29	"	78.....	650 17
Rau, Mary.....	"	22..	"	.....	"	.....	29	"	78.....	210 38
Holliday, Thomas.....	"	22..	"	.....	"	.....	29	"	78.....	423 24
Sherman, G.....	"	22..	"	.....	"	.....	29	"	78.....	1,649 50
Lutz, W. H.....	"	22..	"	.....	"	.....	29	"	78.....	82 70
Haldke, E.....	"	22..	"	.....	"	.....	29	"	78.....	3 90
Seagram, J. E.....	"	22..	"	.....	"	.....	29	"	78.....	142 50
Grant & Lottridge B. Co..	"	22..	Hamilton	.....	"	.....	29	"	78.....	814 78
Wilson, M. G.....	"	22..	"	.....	"	.....	29	"	78.....	1,543 17
Steele, J. J.....	"	22..	"	.....	"	.....	29	"	78.....	270 97
Clark, L. H.....	"	22..	Kingston	.....	"	.....	29	"	78.....	2,590 60
Fisher, J.....	"	22..	"	.....	"	.....	29	"	78.....	148 74
Stevenson, Thos.....	"	22..	"	.....	"	.....	29	"	78.....	70 72
Labatt, John.....	"	22..	London	.....	"	.....	29	"	78.....	1,073 50
O'Dwyer, P. O.....	"	22..	"	.....	"	.....	29	"	78.....	253 50
Rudolph, Henry.....	"	22..	"	.....	"	.....	29	"	78.....	45 45

No. 16.—REFUNDS of Revenue—Continued.

EXCISE Continued.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
Malt— <i>Con.</i>		1900.			\$ cts.	\$ cts.
Capital Brewing Co., The.		22 Aug.	Ottawa	Refunded under Revised Statutes, cap.	71 06	78...
Eaton, Chas.		22 "	Owen Sound ..	"	262 33	78 "
Schwan, W.		22 "	"	"	146 33	78 "
Farquharson & Grainger		22 "	"	"	101 32	78 "
Schwartz, J. S.		22 "	"	"	121 61	78 "
Hueter, W.		22 "	"	"	156 60	78 "
Schwan, David		22 "	"	"	18 30	78 "
Calcutt, Henry		22 "	Peterborough ..	"	226 10	78 "
Woodhouse, J. A.		22 "	"	"	325 61	78 "
Labatt, G. T.		22 "	Prescott	"	244 37	78 "
McCarthy, D. J.		22 "	"	"	533 75	78 "
Bowie, R.		22 "	"	"	235 60	78 "
Wiser, J. P.		22 "	"	"	135 94	78 "
Taylor, H. J.		22 "	St. Catharines ..	"	517 84	78 "
Cronmiller & White.		22 "	"	"	213 97	78 "
Clark, L. H.		22 "	"	"	875 38	78 "
Martini, Jos.		22 "	Kingston	"	46 91	78 "
Devlin, P.		22 "	Stratford	"	78 52	78 "
Kuntz, Jacob.		22 "	"	"	65 25	78 "
Watson, J.		22 "	"	"	129 75	78 "
Brain, E.		22 "	Toronto	"	150 67	78 "
Ross, W.		22 "	"	"	1,960 90	78 "
O'Keefe, Eugène		22 "	"	"	1,767 33	78 "
Toronto B. and M. Co.		22 "	"	"	726 15	78 "
Simpson, T. W.		22 "	"	"	120 22	78 "
Anderton & Co.		22 "	"	"	109 53	78 "
Orillia B. Co., The		22 "	"	"	45 39	78 "
Cosgrave, L. J.		22 "	"	"	796 91	78 "
Thomas, W. J.		22 "	"	"	2,407 74	78 "
Reinhardt, L.		22 "	"	"	1,349 98	78 "
Irion, A. L.		22 "	Windsor	"	453 75	78 "
Walkerville B. Co., Ltd.		22 "	"	"	22 50	78 "
Hiram Walker & Sons, Ltd.		22 "	"	"	1,076 40	78 "
Dawes, A. J.		22 "	Montreal	"	2,029 40	78 "
Cloutier, D.		22 "	"	"	14 36	78 "
Dow, W., & Co.		22 "	"	"	2,653 32	78 "

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Clarke, E. L.....	"	22..	"	"	78....	519 99
Barton, F.	"	22..	"	"	78....	49 50
Reinhardt, C. S.....	"	22..	"	"	78 ..	421 95
Proteau & Carignan.....	"	22..	Quebec	"	78....	207 90
Amyot & Gauvin.....	"	22..	"	.....	.....	"	78....	606 00
Boswell Bros.....	"	22..	"	.....	.....	"	78 ..	1,055 84
Nutter, C. S.....	"	24..	Sherbrooke..	.....	.....	"	78....	631 53
Ready, Jas.....	"	24..	St. John, N.B...	.....	.....	"	78 ..	603 72
Wickwire, W. N.....	"	24..	Halifax. ..	.....	.....	"	78....	1,049 49
May, J. P.....	"	24..	"	.....	.....	"	78....	219 00
Curren, A. E.....	"	24..	"	.....	.....	"	78....	197 79
Oland, J. C.....	"	24..	"	.....	.....	"	78....	340 22
"	"	24..	"	.....	.....	"	78....	90 99
Shea, P.....	"	24..	Winnipeg	.....	.....	"	78....	352 27
Blackwood, W.....	"	24..	"	.....	.....	"	78 ..	152 37
Drewry, E. L.....	"	24..	"	.....	.....	"	78....	832 99
Witteman, M.	"	24..	"	.....	.....	"	78....	26 24
Woodman, C.. ..	"	24..	"	.....	.....	"	78....	1 50
Newmeyer, Jas.....	"	24..	Winnipeg	.....	.....	"	78....	7 03
Schwartz, W.....	"	24..	"	.....	.....	"	78....	77 73
Gross, A. E.....	"	24..	Calgary	.....	.....	"	78....	297 90
Oshner, R.....	"	24..	"	.....	.....	"	78....	54 55
Kelly & Omand.....	"	24..	"	.....	.....	"	78....	4 16
Victoria Phoenix Brewing Co.	"	24..	Victoria.....	.....	.....	"	78 ..	360 00
Union Brewing Co.....	"	24..	"	.....	.....	"	78....	150 00
Sleeman, G.....	Sept.	1	Guelph.....	.....	.....	"	78....	286 62
Walkerville Brewing Co., Ltd.....	Oct.	4..	Windsor...	.....	.....	"	78....	16 82
May, J. P.....	"	4..	Halifax.....	.....	.....	"	238....	19 26
Curren, A. E.....	"	4..	"	.....	.....	"	238....	29 94
Victoria Phoenix Brewing Co.	"	4..	Victoria.....	.....	.....	"	238....	525 02
Wickwire, W. N.....	"	4..	Halifax.....	.....	.....	"	238....	963 17
Culbert, Henry.....	"	10..	"	.....	.....	"	78....	31 02
Beaumont Brewing Co., Ltd.	"	12..	Quebec. ....	.....	.....	"	78....	360 00
Wilson, D. H.....	"	20..	Toronto ....	.....	.....	"	178....	244 24
Victoria Phoenix Brewing Co.....	1901.	5..	Victoria.....	.....	.....	"	238....	528 48
May, J. P.....	Jan.	5..	Halifax.....	.....	.....	"	238....	67 78
Wickwire, W. N.....	"	5..	"	.....	.....	"	238....	864 39
Curren, A. E.....	"	5..	"	.....	.....	"	238....	63 83
Walkerville Brewing Co., Ltd.....	"	5..	Windsor.....	.....	.....	"	178....	21 17
Wilson, D. H.....	"	11..	Toronto ....	.....	.....	"	178 ..	187 80
Bram, E.....	Feb.	7..	"	.....	.....	"	78 ..	61 16
Williams & Baker.	"	14..	"	.....	.....	"	78 ..	94 40
Huether, C. N.. ..	Mar.	25..	Guelph..	.....	.....	"	78....	407 79

No. 16.—REFUNDS of Révenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1901.			\$ cts.	\$ cts.
Malt— <i>Con.</i>		Apr.	London.....	Refunded under Revised Statutes, cap. 34, sec.178.....	3 33	
	Carling, T. H.....	12..	Windsor.....	"	1 89	
	Walkerville Brewing Co., Ltd.....	12..	Halifax.....	"	811 41	
	Wickwire, W. N.	12..	"	"	138 33	
	Curren, A. E.....	12..	"	"	46 44	
	May, J. P.	12..	"	"		
	Victoria Phoenix Brewing Co.	12..	Victoria.....	"	410 01	
	Gowen, C. N.	12..	"	"	1 68	
	Labatt, John.....	18..	London.....	"	30 44	
	Wilson, D. H.....	27..	Toronto.....	"	265 48	
	Ambrose, T. H.....	4..	Peterborough.....	"	6 24	
	McCarthy, D. J.....	13..	Prescott.....	"	37 32	
	Curren, A. E.....	6..	Halifax.....	"	105 89	
	Wickwire, W. N.....	6..	"	"	824 66	
	Victoria Phoenix Brewing Co.	"	Victoria.....	"	391 48	
	Walkerville Brewing Co., Ltd.....	9..	Windsor.....	"	60 06	
	Wilson, D. H.....	12..	Toronto.....	"	246 20	
	Roy, J. A.....	16..	Belleville.....	"	208 82	
	Bixel, A. A.....	16..	Brantford.....	"	351 19	
	Luke, C.....	16..	"	"	105 12	
	Otterbein, C.....	16..	"	"	111 17	
	Holliday, Thos.....	16..	Guelph.....	"	531 54	
	Huether, C. N.....	16..	"	"	369 75	
	Rau, Mary.....	16..	"	"	209 25	
	Seagram, J. E.	16..	"	"	170 25	
	Lutz, W. H.....	16..	"	"	70 22	
	Bauer, A.....	16..	"	"	281 06	
	"	16..	"	"	700 02	
	Sleeman, G.....	16..	"	"	1,292 96	
	Clarke, L. H.....	16..	Stratford.....	"	2,450 45	
	Fisher, John.....	16..	Kingston.....	"	201 22	
	Stevenson, T.	16..	"	"	106 16	
	Carling, T. H.	16..	London.....	"	1,911 65	

Tobacco	Dwyer, P. O.....	16..	"	.....	"	"	29	"	78....	216 00
	Labatt, John.	16..	"	.....	"	"	29	"	78....	1,245 34
	Rudolph, Henry.....	16..	"	.....	"	"	29	"	78....	35 77
	Capital Brewing and Malt- ing Co., The	16..	"	.....	"	"	29	"	78....	
	Heisz, L.....	16..	"	Ottawa.....	"	"	29	"	78....	290 38
	Farquharson & Grainger ..	17..	"	Windsor.....	"	"	29	"	78....	110 26
	Hueter, W	17..	"	"	"	"	29	"	78....	117 00
	Schwan, W	17..	"	Owen Sound.....	"	"	29	"	78....	179 33
	Eaton, Chas.....	17..	"	"	"	"	29	"	78....	154 80
	Calcutt, Henry... ..	17..	"	"	"	"	29	"	78....	288 84
	Labatt, G. T.....	17..	"	Peterborough.....	"	"	29	"	78....	255 82
	Watson, J.....	17..	"	Prescott.....	"	"	29	"	78....	132 87
	Kuntz, Jacob.....	17..	"	Stratford.....	"	"	29	"	78....	168 75
	Martini, Jos.....	17..	"	"	"	"	29	"	78....	81 07
	Reinhardt, L.....	17..	"	"	"	"	29	"	78....	51 79
	Brain, E.....	17..	"	Toronto.....	"	"	29	"	78....	1,527 55
	Thomas, W. J.....	17..	"	.....	"	"	29	"	78....	157 65
	Anderton, C.....	17..	"	.....	"	"	29	"	78....	520 29
	Gooderham, W. G.....	17..	"	.....	"	"	29	"	78....	121 65
	Simpson, T. W.....	17..	"	.....	"	"	29	"	78....	491 05
	Orillia Brewing Co., The..	17..	"	.....	"	"	29	"	78....	99 64
	Toronto B. & M. Co	17..	"	Toronto	"	"	29	"	78....	54 85
	Ross, W	17..	"	"	"	"	29	"	78....	1,262 11
	Cosgrove, L. J.....	17..	"	"	"	"	29	"	78....	2,186 48
	O'Keefe, Eugene.....	17..	"	"	"	"	29	"	78....	995 08
	Boswell Bros.....	17..	"	Quebec	"	"	29	"	78....	1,939 88
	Anyot & Gauvin.....	17..	"	"	"	"	29	"	78....	1,223 24
	May, J. P.....	17..	"	Halifax... ..	"	"	29	"	78....	882 00
	Curren, A. E.....	17..	"	"	"	"	29	"	78....	243 00
	Wickwire, W. N.....	17..	"	"	"	"	29	"	78....	108 00
	Oland, J. C.....	17..	"	"	"	"	29	"	78....	1,025 25
	"	17..	"	Charlottetown	"	"	29	"	78....	453 94
	Cross, A. E.....	17..	"	"	"	"	29	"	78....	96 80
	Devlin, F	17..	"	Calgary	"	"	29	"	78....	359 50
		17..	"	Stratford.....	"	"	29	"	78....	74 36
		1900.								76,952 12
	Smith, Jos.....	July	25..	London.....	"	"	29	"	78....	7 30
	Nolan, J. F.....	"	25..	"	"	"	29	"	78....	4 20
	Macdonald, Sir W. C.....	"	25..	Montreal.....	"	"	29	"	78....	128 20
	Lemesurier, J.....	"	25..	Quebec.....	"	"	34	"	270....	35 00
	Riley, H. T.....	Aug.	9..	Charlottetown	"	"	34	"	259....	10 71
	Nicholson, D	"	9..	"	"	"	29	"	78....	48 00
	"	"	9..	"	"	"	29	"	78....	35 00
	G. E. Tuckett, & Son Co., The.....	"	11..	Hamilton.	"	"	34	"	259 ..	22 52
	American Tobacco Co....	"	11..	Montreal.....	"	"	34	"	238 ..	680 90
	Gold, T. F.....	"	11..	Victoria.....	"	"	34	"	238....	27 25

No. 16.—REFUNDS OF REVENUE—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1901.			\$ cts.	\$ cts.
Tobacco— <i>Con</i>	Isaacs, A.	Aug. 11.	St. John, N.B.	Refunded under Revised Statutes, cap. 34, sec. 238.	340 00	
	Henry, T.	" 14.	Montreal.	" 34 " 259.	4 76	
	Fortier, J. M.	" 14.	"	" 34 " 259.	0 85	
	American Tobacco Co.	" 14.	"	" 34 " 259.	626 13	
	Isaacs, A.	" 14.	St. John, N.B.	" 34 " 259.	11 94	
	Smith, L. M.	" 14.	Halifax	" 34 " 238.	90 88	
	McKenna Bros.	" 14.	Pictou	" 34 " 238.	125 12	
	Macdonald, Sir W. C.	" 22.	Montreal.	" 34 " 238.	17 60	
	Smith, L. M.	" 22.	Halifax.	" 34 " 238.	86 00	
	Isaacs, A.	" 25.	St. John, N.B.	" 34 " 238.	244 12	
	McKenna, A.	" 25.	Pictou	" 34 " 238.	936 48	
	McKenna Bros.	" 25.	"	" 34 " 238.	41 84	
	G. E. Tuckett & Son Co., The	Sept. 1.	Hamilton	" 29 " 78.	2,327 86	
	Houde, B., & Co.	" 14.	Quebec.	" 34 " 259.	156 42	
	G. E. Tuckett & Son Co., The	" 14.	Hamilton	" 34 " 259.	56 22	
	American Tobacco Co.	" 14.	Montreal.	" 34 " 270.	100 44	
	Isaacs, A.	" 14.	St. John, N.B.	" 34 " 238.	150 00	
	McKenna Bros.	" 14.	Pictou	" 34 " 238.	87 76	
	Isaacs, A.	" 18.	St. John, N.B.	" 34 " 259.	12 16	
	Fortier, J. M.	" 18.	Montreal.	" 34 " 259.	4 44	
	American Tobacco Co.	" 18.	"	" 34 " 259.	797 42	
	Henry, J.	" 18.	"	" 34 " 259.	6 36	
	McKenna, A.	Sept. 18.	Pictou	" 34 " 238.	366 32	
	Fin, S.	" Oct. 18.	Montreal.	" 34 " 259.	1 20	
	Fortier, J. M.	" Oct. 2.	"	" 34 " 238.	205 00	
	Smith, L. M.	" "	Halifax	" 34 " 238.	13 44	
	McKenna Bros.	" "	Pictou	" 34 " 238.	119 68	
	"	" 9.	"	" 34 " 238.	42 16	
	Williams, J. S.	" 9.	Toronto	" 29 " 78.	4 58	
	American Tobacco Co.	" 10.	Montreal.	" 34 " 270.	15 55	
	Isaacs, A.	" 10.	St. John, N.B.	" 34 " 259.	10 12	
	G. E. Tuckett & Son Co., The	" 10.	Hamilton	" 34 " 259.	52 84	
	Houde, B., & Co.	" 10.	Quebec.	" 34 " 259.	94 75	
	G. E. Tuckett & Son Co., The	" 10.	Hamilton.	" 29 " 78.	8 70	
	Bernard, W.	" 10.	London.	" 29 " 78.	1 40	
	Kelly, G.	" 12.	"	" 29 " 78.	19 30	

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Fin, S.	15..	Montreal.....	"	"	259.....	0 88
Fortier, J. M.....	16..	"	"	"	259.....	4 77
American Tobacco Co. . .	16..	"	"	"	259.....	718 08
Henry, J.	16..	"	"	"	259.....	3 69
McKenna, A.	17..	Pictou	"	"	238.....	159 92
"	19..	"	"	"	238 ..	57 97
Lemesurier, John.....	19..	Quebec.....	"	"	270.....	11 72
American Tobacco Co.....	25..	Montreal.....	"	"	270.....	79 51
Fortier, J. M.	25..	"	"	"	238.....	75 50
Isaacs, A.	25..	St. John, N.B. . .	"	"	238.....	189 00
"	25..	"	"	"	238 ..	52 50
McKenna, A.	27..	Pictou	"	"	238 ..	302 88
McKenna Bros.....	27..	"	"	"	238.....	48 96
Fortier, J. M.	7..	Montreal.....	"	"	238.....	553 50
Nov.	10..	"	"	"	238 ..	1,937 00
McKenna, A.	10..	Pictou.....	"	"	238.....	76 80
McKenna Bros.....	10..	"	"	"	238.....	21 60
Isaacs, A.	10..	St. John, N.B. . .	"	"	259.....	20 14
G.E. Tuckett & Son Co., The	12..	.....	"	"	259 ..	56 05
Tobin, J., & Co.....	13..	Halifax	"	"	238.....	47 42
Fin, S.	13..	Montreal.....	"	"	259 ..	0 92
Fortier, J. M.....	13..	"	"	"	259.....	9 37
American Tobacco Co.	13..	"	"	"	259.....	671 29
Henry, James.....	19..	"	"	"	259.....	5 79
"	19..	"	"	"	270.....	1 75
Houde, B., & Co.....	19..	Quebec	"	"	259.....	89 16
Lemesurier, John.....	19..	"	"	"	259 ..	15 92
American Tobacco Co.....	19..	Montreal	"	"	238.....	235 00
Bauld Bros. & Co.....	23..	Halifax	"	"	259.....	47 72
Fortier, J. M.....	24..	Montreal	"	"	259.....	3,809 75
McKenna, A.	24..	Pictou	"	"	259.....	245 57
American Tobacco Co. . .	30..	Montreal	"	"	270.....	432 28
Smith, L. M.....	10..	Halifax.....	"	"	238 ..	9 35
G.E. Tuckett & Son Co., The	10..	Hamilton.....	"	"	259 ..	65 72
Isaacs, A.	10..	St. John.....	"	"	259.....	13 68
Tobin, J., & Co.....	10..	Halifax.....	"	"	238.....	5 16
Tuckett, G. T.....	10..	"	"	"	238.....	871 68
G.E. Tuckett & Son Co., The	10..	"	"	"	238.....	602 82
Houde, B., & Co.....	15..	Quebec.....	"	"	259.....	83 44
Fin, S.	15..	Montreal	"	"	259.....	0 99
American Tobacco Co.....	15..	"	"	"	259.....	579 81
Fortier, J. M.	15..	"	"	"	259.....	3 84
Henry, J.	15..	"	"	"	259.....	5 73
Isaacs, A.	15..	St. John, N.B. . .	"	"	238.....	70 00
Fortier, J. M.	20..	Montreal	"	"	238.....	3,840 75
McKenna Bros.....	24..	Pictou.....	"	"	238.....	112 24
McKenna, A.	24..	"	"	"	238.....	127 68
"	24..	"	"	"	238 ..	90 16
American Tobacco Co....	27..	Montreal.....	"	"	270.....	53 43

No. 16.—REFUNDS OF Revenue—Continued.

EXCISE—Continued.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
Tobacco—Con.	McKenna Bros.	1900. Dec. 28..	Pictou..	Refunded under Revised Statutes, cap 34, sec. 238....	\$ cts. 43 12	\$ cts. 43 12
	Fortier, J. M.	1901. Jan. 12..	Montreal...	" "	1,829 50	
	G. E. Tuckett & Son Co., The	" 12..	Hamilton...	" "	2 00	
	Williams, J. S.	" 12..	Toronto	" "	3 47	
	McKenna, A.	" 12..	Pictou	" "	2 45	
	"	" 12..	"	" "	0 12	
	Houde, B., & Co.	" 12..	Quebec.	" "	48 83	
	Isaacs, A.	" 12..	Montreal...	" "	9 24	
	G. E. Tuckett & Son Co., The	" 12..	Hamilton...	" "	53 42	
	McKenna Bros.	" 17..	Pictou.....	" "	62 64	
	Fin, S.	" 17..	Montreal...	" "	1 23	
	Fortier, J. M.	" 17..	"	" "	9 19	
	American Tobacco Co.	" 17..	"	" "	588 88	
	Henry, Jas.	" 17..	"	" "	4 57	
	Macdonald, Sir W. C.	" 26..	"	" "	199 20	
	Isaacs, A.	" 31..	St. John, N.B.	" "	85 00	
	McKenna Bros.	" 31..	Pictou.....	" "	24 96	
	Tuckett, G. T.	Feb. 14..	Hamilton...	" "	4 58	
	G. E. Tuckett & Son Co., The	" 14..	"	" "	520 92	
	Tremain, S.	" 14..	Halifax.....	" "	6 64	
	McKenna Bros.	" 14..	Pictou.....	" "	9 44	
	Henry, Jas.	" 14..	Montreal...	" "	0 57	
	Fin, S.	" 14..	"	" "	1 09	
	Fortier, J. M. Fortier.	" 14..	"	" "	4 10	
	American Tobacco Co.	" 14..	"	" "	543 89	
	Lemesurier, John.	April 19..	Quebec.	" "	17 10	
	Houde, B., & Co.	" 19..	"	" "	37 50	
	Isaacs, A.	" 20..	St. John, N.B.	" "	70 00	
	Fortier, J. M.	" 27..	Montreal...	" "	2,382 12	
	American Tobacco Co.	" 30..	"	" "	131 13	
	McKenna, A.	May 1..	Pictou.....	" "	3 60	

Hobrecker, A.	"	3..	Halifax.	"	"	34	"	238.	34	02
"	"	3..	"	"	"	34	"	238.	40	09
McKenna, A.	"	7..	Pictou.	"	"	34	"	238.	232	16
Hobrecker, A.	"	10..	Halifax.	"	"	34	"	238.	31	12
Tobin, J., & Co.	"	10..	"	"	"	34	"	238.	12	49
G. E. Tuckett & Son Co., The... ..	"	10..	Hamilton.	"	"	34	"	238.	73	48
Isaacs, A.	"	11..	St. John, N.B.	"	"	34	"	259.	14	83
Fortier, J. M.	"	13..	Montreal.	"	"	34	"	259.	3	87
Henry, Jas.	"	13..	"	"	"	34	"	259.	3	67
American Tobacco Co.	"	13..	"	"	"	34	"	259.	787	83
Ein, S.	"	13..	"	"	"	34	"	259.	1	45
Houde, B., & Co.	"	13..	Quebec.	"	"	34	"	259.	70	74
McKenna, A.	"	13..	Pictou.	"	"	34	"	238.	420	57
Henry, James.	"	17..	Montreal.	"	"	34	"	238.	441	84
McKenna Bros.	"	17..	Pictou.	"	"	34	"	270.	8	00
Lemesurier, John.	"	17..	Quebec	"	"	34	"	259.	3	73
Dyer, J. J.	"	27..	London.	"	"	34	"	238.	4	30
McDonald, R. D.	"	27..	"	"	"	34	"	238.	22	10
Henry, James.	"	29..	Montreal.	"	"	34	"	270.	1	17
G. E. Tuckett & Son Co., The... ..	"	31..	Hamilton.	"	"	34	"	238.	1,064	94
McKenna, A.	June	7..	Pictou.	"	"	34	"	238.	56	40
G. E. Tuckett & Son Co., The... ..	"	13..	Hamilton.	"	"	34	"	259.	67	06
Isaacs, A.	"	13..	St. John.	"	"	34	"	259.	13	12
Nelson, C. H.	"	13..	Montreal.	"	"	34	"	238.	1	30
McDonald, R. D.	"	17..	London.	"	"	34	"	238.	7	80
Fortier, J. M.	"	18..	Montreal.	"	"	34	"	238.	2,162	87
"	"	18..	"	"	"	34	"	259.	4	92
American Tobacco Co.	"	18..	"	"	"	34	"	238.	501	60
"	"	18..	"	"	"	34	"	259.	761	81
Henry, James.	"	18..	"	"	"	34	"	259.	6	77
Ein, S.	"	18..	"	"	"	34	"	259.	1	55
Houde, B., & Co.	"	18..	Quebec.	"	"	34	"	259.	79	86
Lemesurier, John.	"	19..	"	"	"	34	"	270.	13	26
McKenna, A.	"	20..	Pictou.	"	"	34	"	238.	74	80
G. E. Tuckett & Son Co., The... ..	"	26..	Hamilton.	"	"	34	"	238.	366	32
American Tobacco Co.	July	6..	Montreal.	"	"	34	"	238.	336	96
G. E. Tuckett & Son Co., The... ..	"	6..	Hamilton.	"	"	34	"	259.	93	85
"	"	6..	"	"	"	29	"	78.	5	26
Tobin, J., & Co.	"	8..	Halifax.	"	"	34	"	238.	5	68
Williams, J. S.	"	11..	Toronto.	"	"	29	"	78.	9	11
Nicholson, D.	"	11..	Charlottetown.	"	"	34	"	259.	0	75
Isaacs, A.	"	11..	St. John, N.B.	"	"	34	"	259.	17	73
Macdonald, Sir W. C.	"	11..	Montreal.	"	"	34	"	238.	141	80
Houde, B. & Co.	"	11..	Quebec.	"	"	34	"	259.	72	00

No. 16.—REFUNDS of Revenue—Concluded.

EXCISE—Concluded.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1901.			£ cts.	£ cts.
Tobacco <i>Cont.</i>	Isaacs, A.	Feb. 14..	St. John, N.B....	Refunded under Revised Statutes, cap. 34, sec. 259....	8 90	
	Houde, B., & Co.	" 16..	Quebec....	" 34 " 259....	34 68	
	Bauld Bros. & Co.	" 18..	Halifax....	" 34 " 238....	3 59	
	Smith, L. M.	" 18..	"	" 34 " 238....	10 08	
	G. E. Tuckett & Son Co., The	" 18..	Hamilton....	" 34 " 259....	36 04	
	Macdonald, Sir W. C.	" 25..	Montreal....	" 34 " 238....	18 50	
	American Tobacco Co.	" 26..	"	" 34 " 270....	6 56	
	"	" 27..	"	" 34 " 238....	365 80	
	Fortier, J. M.	" 27..	"	" 34 " 238....	3,421 75	
	American Tobacco Co.	March 1..	"	" 34 " 270....	8 77	
	Houde, B., & Co.	" 6..	Quebec,	" 34 " 270....	99 41	
	G. E. Tuckett & Son Co., The	" 11..	Hamilton....	" 34 " 259....	61 08	
	Isaacs, A.	" 11..	St. John, N.B....	" 34 " 259....	9 60	
	Tobin, J., & Co.	" 11..	Halifax....	" 34 " 238....	7 18	
	Nicholson, D.	" 11..	Charlottetown....	" 34 " 270....	60 00	
	Houde, B., & Co.	" 11..	Quebec....	" 34 " 259....	42 99	
	Fortier, J. M.	" 13..	Montreal....	" 34 " 238....	51 12	
	Henry, J.	" 15..	"	" 34 " 259....	3 34	
	Fin, S.	" 15..	"	" 34 " 259....	1 20	
	American Tobacco Co.	" 15..	"	" 34 " 259....	528 22	
	Fortier, J. M.	" 15..	"	" 34 " 259....	0 69	
	Tobin, J., & Co.	" 18..	Halifax....	" 34 " 238....	50 86	
	Fortier, J. M.	" 20..	Montreal....	" 34 " 238....	2,445 12	
	American Tobacco Co.	" 20..	"	" 34 " 270....	13 89	
	Smith, L. M.	" 20..	Halifax....	" 34 " 238....	11 22	
	McKenna, A.	" 23..	Pictou....	" 34 " 238....	344 64	
	Macdonald, Sir W. C.	" 25..	Montreal....	" 34 " 238....	128 70	
	McKenna, A.	" 26..	Pictou....	" 34 " 238....	99 04	
	American Tobacco Co.	" 26..	Montreal....	" 34 " 238....	7 85	
	G. E. Tuckett & Son Co., The	" 28..	Hamilton....	" 34 " 238....	328 50	
	American Tobacco Co.	" 28..	Montreal....	" 34 " 238....	16 23	
	McKenna, A.	" 30..	Pictou....	" 44 " 238....	1,269 68	
	"	April 4..	"	" 34 " 238....	316 16	
	"	" 4..	"	" 34 " 238....	155 48	
	American Tobacco Co.	" 9..	Montreal....	" 34 " 270....	10 04	
	"	" 9..	"	" 34 " 270....	1 63	

G.E. Tuckett & Son Co., The	"	9	Hamilton	"	"	34	"	259	81 04
"	"	9	"	"	"	29	"	78	3 22
Williams, J. S.	"	9	Toronto	"	"	29	"	78	0 50
Fortier, J. M.	"	17	Montreal	"	"	34	"	259	2 94
Henry, Jas.	"	17	"	"	"	34	"	259	8 45
American Tobacco Co.	"	17	"	"	"	34	"	259	639 32
Ein, S.	"	17	"	"	"	34	"	259	1 39
Houde, B., & Co.	"	17	"	"	"	34	"	259	41 61
Isaacs, A.	"	17	St. John, N.B.	"	"	34	"	259	5 10
McKenna, A.	"	17	Pictou	"	"	34	"	238	104 40
McKenna Bros.	July	12	"	"	"	34	"	238	18 00
Isaacs Bros.	"	12	St. John, N.B.	"	"	34	"	238	166 25
		1900.			Less refunded.				50,524 05
Cigars		Feb.	Guelph		Refunded under Revised Statutes, cap. 34, sec. 238.				8 90
Manufactures in bond		1901.							37 50
Howard, A.L., Estate of.	May	27	Sherbrooke	"		34	"	238	150 00
		1900.							150 00
Allen, Solomon.	Aug.	4	Brantford	"		34	"	238	300 00
Moreau, E. P.	July	24	Montreal	"		34	"	238	45 00
Latchford, F. R.	"	30	Ottawa	"		34	"	238	10 00
The McCormick Man. Co., Ltd.	1901.								55 00
	May	23	London	"		34	"	238	73 94
					Grand Total				180,781 16

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

Due by sundry persons, July 1, 1900.	Disbursed by the Receiver General.	Deductions for Superannuation.	Retirement.	Totals.		Salaries.	Contingencies.	Due by sundry persons, June 30, 1901.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	7,000 00	.....	.....	7,000 00	... Minister of Inland Revenue	7,000 00	.....	.....	7,000 00
.....	36,475 77	799 74	9 92	37,285 43	... Departmental Officers.....	37,285 43	.....	.....	37,285 43
.....	208 09	.....	.....	208 09	... Subscription to Newspapers.....	.....	208 09	.....	208 09
.....	1,723 98	.....	.....	1,723 98	... Extra Clerks.....	.....	1,723 98	.....	1,723 98
.....	358 53	.....	.....	358 53	... Telegraph Companies and Telephone.....	.....	358 53	.....	358 53
.....	1,760 26	.....	.....	1,760 26	... Stationery .....	.....	1,760 26	.....	1,760 26
.....	216 15	.....	.....	216 15	... Books and Maps.....	.....	216 15	.....	216 15
.....	1,178 24	.....	.....	1,178 24	... Printing and Lithographing .....	.....	1,178 24	.....	1,178 24
.....	32 83	.....	.....	32 83	... Postage.. . . .	.....	32 83	.....	32 83
16 66	381 62	.....	.....	398 28	... Sundry persons.....	.....	381 62	16 66	398 28
16 66	49,335 47	799 74	9 92	50,161 79	..... Totals.....	44,285 43	5,859 70	16 66	50,161 79

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

Dr. No. 18.—STATEMENT showing amount of Revenue accrued during Year ended June 30, 1901. Cr.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.		Totals.		Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.		Totals.
				Su- preme Court.	Ex- chequer Court.						Su- preme Court.	Ex- chequer Court.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To amount of stamps destroyed or re- turned by distribu- tors	109 30	4 00	1 50	.....	.....	114 80	By amount of stamps in the hands of dis- tributors on July 1, 1900	37,934 68	28,710 55	33,972 50	..	.....	100,617 73
To commission allow- ed .....	.....	.....	.....	77 50	192 30	269 80	By stamps issued by Inland Revenue De- partment during the year	56,341 00	24,450 00	13,325 00	1,550 00	3,846 00	99,512 00
To amount of stamps remaining in hands of distributors, June 30, 1900.....	39,853 03	30,766 05	36,534 50			107,153 58							
To balance, being the revenue during 1900- 1901.....	54,313 35	22,390 50	10,761 50	1,472 50	3,653 70	92,591 55							
Totals.....	94,275 68	53,160 55	47,297 50	1,550 00	3,846 00	200,129 73	Totals.....	94,275 68	53,160 55	47,297 50	1,550 00	3,846 00	200,129 73

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES.

Dr. No. 19 (A).—INSPECTION DIVISIONS in Account with Revenue. Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1900.			DIVISIONS.	Stamps returned or destroyed.	Deposited to the credit of the Receiver General.	BALANCES DUE BY INSPECTORS, JUNE 30, 1901.			Totals.
Stamps on hand.	Cash on hand.					Stamps on hand.	Cash on hand.		
§	cts.	§	cts.	§	cts.	§	cts.	§	cts.
4,517 90	24 30	2,425 00		39 10	3,755 65	2,942 05	230 40	6,967 20	
4,250 45		7,988 00	Belleville.....		8,992 26	3,246 19		12,238 45	
2,585 35		5,300 00	Hamilton.....	49 45	5,415 20	2,520 70		7,985 35	
4,446 44	330 20	6,491 00	Ottawa.....		6,396 08	4,573 42	313 14	11,282 64	
2,731 05		6,130 00	Toronto.....		5,698 10	3,182 95		8,881 05	
			Windsor.....						
18,531 19	354 50	28,334 00	Ontario ..	88 55	30,257 29	16,465 31	543 54	47,354 69	
8,016 30	1,451 07	12,430 00	Montreal.....		12,139 35	9,112 07	645 95	21,897 37	
2,875 47	170 43	3,281 00	Quebec.....		2,885 85	2,617 71	823 34	6,326 90	
2,719 90		740 00	Three Rivers.....		1,093 90	2,366 00		3,459 90	
13,611 67	1,621 50	16,451 00	Quebec.....		16,119 10	14,095 78	1,469 29	31,684 17	
643 02	25 47	2,516 00	St. John, N.B.....		1,413 49	1,771 00		3,184 49	
540 77	2 00	162 50	Cape Breton.....	20 75	384 79	299 73		705 27	
250 63	58 84	1,270 00	Halifax.....		696 40	802 57	80 50	1,579 47	
790 35		700 00	Pictou.....		574 35	884 23	31 77	1,490 35	
1,581 75	60 84	2,132 50	Nova Scotia.....	20 75	1,655 54	1,986 53	112 27	3,775 09	
331 21		747 50	Charlottetown, P.E.I.....		327 50	751 21		1,078 71	

2,705 09	.....	4,775 00	.....	.....	7,480 09	.....	3,753 03	3,727 06	.....	7,480 09
111 90	.....	845 00	.....	.....	956 90	.....	464 41	492 49	.....	956 90
418 85	.....	540 00	.....	.....	958 85	.....	395 20	563 65	.....	958 85
37,934 68	2,062 31	56,341 00	35 00	100 00	96,472 99	.....	54,385 56	39,853 03	2,125 10	96,472 99
Grand Totals.....										

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES, 1900-1901.

No. 19 (B).—Deputy Inspectors of the Old Divisions in Account with Revenue.

Dr.

Cr.

Balances due July 1, 1900. — Cash on hand.	Totals.	Divisions.	Balances due June 30, 1901. — Cash on hand.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	.....Essex.....	87 10	87 10
87 10	87 10	.....Ontario.....	87 10	87 10
5 62	5 62	.....Hull.....	5 62	5 62
5 62	5 62	.....Quebec.....	5 62	5 62
92 72	92 72	.....Totals.....	92 62	92 72

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

WEIGHTS AND MEASURES, 1900-1901.

No. 20 (A).—INSPECTION DIVISIONS in Account with Expenditures.

Dr.

(For Details, see Appendix B.)

CR.

[illegible]

WEIGHTS AND MEASURES, 1900-1901.

No. 20 (A).—INSPECTION DIVISIONS in Account with Expenditures—Concluded.

Dr.

(For Details, see Appendix B.)

Cr.

Balances due by In- spectors, July 1, 1900.	Amounts received from Department to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR				DIVISIONS.	Balances due to In- spectors, July 1, 1900.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Totals.
		Superan- uation.	Insurance.	Retire- ment.	Guarantee			Salaries.	Seizures.	Special Assistance	Rent.	Travelling Expenses.	Sundries.	
.....	1,062 21	.....	.....	.....	8 70	Charlotteown, P.E.I.....	.....	1,500 00	.....	.....	.....	109 44	61 47	1,670 91
.....	5,462 91	4 04	.....	.....	10 80	Winnipeg, Man.....	.....	2,899 88	.....	1,058 41	108 00	1,311 60	99 86	5,477 75
.....	1,047 30	13 96	.....	.....	5 40	Calgary.....	.....	899 92	.....	.....	.....	166 74	.....	1,066 66
.....	6,510 21	18 00	.....	.....	16 20	Manitoba.....	.....	3,799 80	.....	1,058 41	108 00	1,478 34	99 86	6,544 41
.....	2,066 64	.....	.....	.....	5 40	Victoria, B.C.....	.....	1,149 84	.....	.....	.....	840 70	81 50	2,072 04
.....	718 63	14 63	.....	.....	.....	Commissioner of Stand- ards.....	.....	733 26	.....	.....	.....	.....	.....	733 26
.....	1,510 16	.....	.....	.....	.....	General Contingencies.....	.....	.....	.....	.....	.....	.....	1,510 16	1,510 16
.....	575 23	.....	.....	.....	.....	Printing.....	.....	.....	.....	.....	.....	.....	575 23	575 23
.....	132 69	.....	.....	.....	.....	Stationery.....	.....	.....	.....	.....	.....	.....	132 69	132 69
160 00	70,656 23	361 99	80 04	31 96	147 15	Grand Totals.....	395 70	49,787 64	1 85	1,920 12	1,273 00	13,618 13	4,443 93	71,440 37

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES, 1900-1901.

DR. No. 20 (B).—Inspection Divisions in Account with Expenditures. CR.

Balances due by sundry persons, July 1, 1900.	Totals.	Divisions.	Balances due by sundry persons, June 30, 1901.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	.....Essex	39 56	39 56
33 53	33 53	. . . . .Waterloo.....	33 53	33 53
73 09	73 09	.....Ontario.....	73 09	73 09
0 33	0 33	.....Drummond.	0 33	0 33
41 45	41 45	.....Laval.....	41 45	41 45
26 88	26 88	.....Montmorency.....	26 88	26 88
27 51	27 51	.....Richelieu.....	27 51	27 51
96 17	96 17	.....Quebec.....	96 17	96 17
24 00	24 00	.....Lunenburg, Nova Scotia.	24 00	24 00

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

GAS INSPECTION AND LAW STAMPS, 1900-1901.

Dr. No. 21.—INSPECTION DISTRICTS and Stamp Distributors in Account with Revenue. Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1900.		BALANCES DUE BY INSPECTORS, JUNE 30, 1901.		Deposited to the credit of the Receiver General.		Returned damaged stamps.		Commission allowed to distributors of stamps.		DIVISIONS.		Totals.	
Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.			Stamps on hand.	Cash on hand.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.			\$ cts.	\$ cts.
735 25		677 25		58 00						Barrie...		735 25	
652 75		486 25	34 50	132 00						Belleville		652 75	
405 00		258 50		196 50						Berlin		455 00	
423 75		344 25		292 00						Brockville		636 25	
178 75		173 00		130 75						Cobourg		303 75	
344 00		303 75		40 25						Cornwall		344 00	
442 75		525 75		263 00		4 00				Guelph		792 75	
2,289 25		1,885 25	181 75	1,647 25						Hamilton		3,714 25	
1,145 00		783 50	38 50	323 00						Kingston		1,145 00	
127 00	11 00	295 50		80 00						Listowel		375 50	
651 50		1,865 50		2,596 00						London		4,461 50	
190 00		119 25	25 00	45 75						Napanee		190 00	
2,573 25		2,915 50		607 75						Ottawa		3,523 25	
302 25		241 00		61 25						Owen Sound		302 25	
1,081 25		987 25	17 00	77 00						Peterborough		1,081 25	
775 00		743 75		206 25						Sarnia		950 00	
863 75		790 50		73 25						Stratford		863 75	
4,617 55	589 75	6,043 80	553 25	7,360 25						Toronto		13,957 30	
17,798 05	600 75	19,439 55	850 00	14,190 25		4 00				Ontario		34,483 80	
1,429 00		1,968 25		5,523 05						Montreal		7,491 30	
1,158 50	57 50	798 25	59 75	358 00						Quebec		1,216 00	
480 50		444 50		36 00						Sherbrooke		480 50	
3,068 00	57 50	3,211 00		5,917 05						Quebec		9,187 80	
907 50		847 25		60 25						Fredericton		907 50	
1,167 50		980 75		361 75						St. John		1,342 50	
2,075 00		1,828 00		422 00						New Brunswick		2,250 00	

689 50	91 25	775 00	.....	.....	.....	518 75	959 00	78 00	1,555 75
816 00	.....	.....	.....	.....	.....	88 00	728 00	.....	816 00
598 50	.....	1,100 00	.....	.....	.....	476 00	1,222 50	.....	1,698 50
850 25	.....	175 00	.....	.....	.....	108 25	917 00	.....	1,025 25
1,732 25	15 00	.....	.....	.....	.....	267 50	1,463 75	16 00	1,747 25
1,083 00	.....	100 00	.....	.....	.....	185 75	997 25	.....	1,183 00
3,665 50	15 00	275 00	.....	.....	.....	561 50	3,378 00	16 00	3,955 50
28,710 55	764 50	24,450 00	10 00	12 30	4 00	22,173 55	30,766 05	1,003 75	53,947 35
.....	.....	5,396 00	.....	.....	.....	5,126 20	.....	.....	5,396 00

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

GAS

No. 22.—INSPECTION DISTRICTS in

Dr.

(For Details, see

Balances due by In- spectors, July 1, 1900.	Amounts received from Department to meet Expendi- ture.	DEDUCTIONS FROM SALARIES FOR			Totals.	DIVISIONS.
		Superannua- tion.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
	94 93	2 00		3 60	100 53	Barrie.....
	602 46	4 96		5 40	612 82	Belleville.....
	238 73			3 30	242 03	Berlin.....
	136 87				136 87	Brockville.....
	170 20	2 00		3 60	175 80	Cobourg.....
	136 70	2 00		3 60	142 30	Cornwall.....
	208 41	4 00		3 60	216 01	Guelph.....
	2,688 50	36 00		7 20	2,731 70	Hamilton...
	481 93			3 60	485 53	Kingston.....
	194 62			3 60	198 22	Listowel.....
	1,666 10			3 60	1,669 70	London.....
	1,966 88			3 60	1,970 48	Ottawa.....
	318 90	4 00		3 60	326 50	Owen Sound...
	156 48			3 60	160 08	Peterborough..
	26 60				26 60	Sarnia.....
	216 40	4 00		3 60	224 00	Stratford.....
	2,607 85	31 96		5 40	2,645 21	Toronto.....
	11,912 56	90 92		60 90	12,064 38	... Ontario.....
	3,071 84			5 40	3,077 24	Montreal.....
	1,433 19	25 96		3 60	1,462 75	Quebec.....
	94 40	2 00		3 60	100 00	Sherbrooke.....
	35 22			0 86	36 08	St. Hyacinthe ..
	4,634 65	27 96		13 46	4,676 07	... Quebec.....
	196 40			3 60	200 00	Fredericton ...
	1,072 30			3 60	1,075 90	St. John.....
	1,268 70			7 20	1,275 90	... New Brunswick ..
31 68	2,668 27	25 96		7 20	2,733 11	Halifax.....
12 88					12 88	Pictou.....
44 56	2,668 27	25 96		7 20	2,745 99	... Nova Scotia.....
	52 12				52 12	... Charlottetown, P.E.I.....
	355 17			3 60	358 77	... Winnipeg, Man.....
	96 40			3 60	100 00	Nanaimo.....
	91 40		5 00	3 60	100 00	New Westminster.....
	413 03	6 00		3 60	422 63	Vancouver.....
	199 95	4 00		3 60	207 55	Victoria.....
	800 78	10 00	5 00	14 40	830 18	... British Columbia.....

SESSIONAL PAPER No. 12

INSPECTION.

Account with Expenditures, 1900-1901.

Appendix B.)

CR.

Balances due to In- spectors, July 1, 1900.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.					Balances due by In- spectors, June 30, 1901.	Totals.
	Salaries.	Special Assist- ance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	100 00				0 53		100 53
	349 96		164 75	35 95	62 16		612 82
13 46	183 29			31 50	13 78		242 03
21 41		99 96			15 50		136 87
	100 00			39 00	36 80		175 80
	100 00				42 30		142 30
3 10	200 00				12 91		216 01
13 60	2,496 73		36 00	114 85	70 52		2,731 70
9 15	400 00		22 50		53 88		485 53
18 00	100 00		60 00		20 22		198 22
44 80	1,000 00	76 00	95 00	429 80	24 10		1,669 70
57 08	1,000 00	540 00	300 00		73 40		1,970 48
	200 00		125 00		1 50		326 50
	152 08			2 00	6 00		160 08
5 60			20 00	0 25	0 75		26 60
8 00	200 00			9 00	7 00		224 00
	2,599 96				45 25		2,645 21
194 20	9,182 02	715 96	823 25	662 35	486 60		12,064 38
56 35	2,199 84	370 00	240 00	92 25	118 80		3,077 24
8 85	1,300 00		150 00		3 90		1,462 75
	100 00						100 00
	36 08						36 08
65 20	3,635 92	370 00	390 00	92 25	122 70		4,676 07
	200 00						200 00
	1,000 00			68 52	7 38		1,075 90
	1,200 00			68 52	7 38		1,275 90
	1,799 92		389 70	432 14	111 35		2,733 11
						12 88	12 88
	1,799 92		389 70	432 14	111 35	12 88	2,745 99
11 71	11 66				28 75		52 12
33 25	200 00		81 00	7 50	37 02		358 77
	100 00						100 00
	100 00						100 00
10 50	300 00			28 90	83 23		422 63
	200 00				7 55		207 55
10 50	700 00			28 90	90 78		830 18

GAS

No. 22.—INSPECTION DISTRICTS in

Dr.

(For Details, see

Balances due by In- spectors, July 1, 1900.	Amounts received from Department to meet Expendi- ture.	DEDUCTIONS FROM SALARIES FOR			Totals.	DIVISIONS.
		Superannua- tion.	Retirement.	Guarantee.		
\$ cts	\$ cts.	\$ cts.	\$ cts.	\$ cts.		
200 00	680 37	.....	.....	.....	880 37	..General
.....	384 06	.....	.....	.....	384 06	..General expenses.....
.....	208 49	.....	.....	.....	208 49	..Printing
.....	106 72	.....	.....	.....	106 72	..Stationery.....
244 56	23,071 89	154 84	5 00	106 76	23,583 05	.... Grand Totals ...

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

INSPECTION.

Account with Expenditures, 1900-1901—*Concluded.*

Appendix B.)

CR.

Balances due to In- spectors, July 1, 1900.	EXPENDITURE AUTHORIZED BY THE DEPARTMENT.					Balances due by In- spectors, June 30, 1901.	Totals.
	Salaries.	Special Assist- ance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	33 75	646 62	200 00	880 37
.....	384 06	.....	384 06
.....	208 49	.....	208 49
.....	106 72	.....	106 72
314 86	16,729 52	1,085 96	1,683 95	1,325 41	2,230 47	212 88	23,583 05

W. J. GERALD,
Deputy Minister.

ELECTRIC LIGHT STAMPS, 1900-1901.
No. 23.—INSPECTION Districts in Account with Revenue.

Dr. Cr.

BALANCES, JULY 1, 1900.		Stamps issued to Inspectors	Registration Fees Accrued.	Other Receipts	Totals.	Districts.	Returned damaged Stamps.	DEPOSITED TO THE CREDIT OF THE RECEIVER GENERAL.		BALANCES, JUNE 30, 1901.		Total.
Stamps on hand.	Cash on hand.							Registration Fees.*	Inspection Fees.	Stamps on hand.	Cash on hand.	
\$	cts.	\$	cts.	\$	cts.		\$	cts.	\$	cts.	\$	cts.
1,051 00	.....	1,075 00	545 00	.....	2,671 00	Belleville..	1 50	545 00	243 25	1,881 25	.....	2,671 00
1,960 75	.....	800 00	365 00	.....	3,125 75	Hamilton ..	.....	365 00	821 75	1,901 75	34 25	3,125 75
1,914 25	.....	825 00	680 00	.....	3,419 25	London..	.....	680 00	581 75	2,157 50	.....	3,419 25
6,062 75	.....	1,300 00	380 00	.....	7,742 75	Ottawa..	.....	380 00	735 50	6,627 25	.....	7,742 75
6,356 75	59 50	3,750 00	935 00	.....	11,101 25	Toronto..	.....	935 00	1,573 00	8,503 25	90 00	11,101 25
17,345 50	59 50	7,750 00	2,905 00	.....	28,060 00	.....Ontario..	1 50	2,905 60	3,955 25	21,074 00	121 25	28,060 00
4,834 25	.....	2,450 00	310 00	.....	7,594 25	Montreal..	.....	310 00	2,728 75	4,555 50	.....	7,594 25
2,338 50	52 50	1,125 00	132 50	.....	3,648 50	Quebec..	.....	132 50	1,213 50	2,153 75	148 75	3,648 50
503 25	.....	.....	340 00	.....	843 25	Sherbrooke..	.....	340 00	237 00	266 25	.....	843 25
7,676 00	52 50	3,575 00	782 50	.....	12,086 00	.....Quebec ..	.....	782 50	4,179 25	6,975 50	148 75	12,086 00
1,857 25	...	350 00	185 00	.....	2,392 25	.....St. John, N.B...	.....	185 00	562 75	1,644 50	.....	2,392 25
2,139 25	4 25	450 00	375 00	.....	2,968 50	.....Halifax, N.S...	.....	375 00	372 75	2,151 75	69 00	2,968 50
991 50	.....	975 00	275 00	8 77	2,250 27	.....Winnipeg, Man...	.....	275 00	428 77	1,546 50	.....	2,250 27
2,804 00	58 50	.....	215 00	.....	3,077 50	.....Vancouver.....	.....	215 00	769 00	2,056 00	37 50	3,077 50
1,159 00	.....	225 00	60 00	.....	1,444 00	.....Victoria.....	.....	60 00	297 75	1,086 25	.....	1,444 00
3,963 00	58 50	225 00	275 00	.....	4,521 50	.....British Columbia.....	.....	275 00	1,066 75	3,142 25	37 50	4,521 50
38,972 50	174 75	13,325 00	4,797 50	8 77	52,278 52	.....Grand Totals.....	1 50	4,797 50	10,565 52	36,534 50	379 50	52,278 52

* These fees were collected by the Collectors of Inland Revenue.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

ELECTRIC LIGHT INSPECTION.

No. 24.—INSPECTION Districts in Account with Expenditures, 1900–1901.

DR.

(For Details, see Appendix B.)

CR.

Amounts received from Department to meet Expendi- tures.	Totals.		EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Balances due to Inspectors July 1, 1900.	Totals.
			Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
187 08	187 08	Belleville.....	.....	.....	.....	169 91	17 17	.....	187 08
102 40	102 40	Hamilton.....	.....	.....	.....	86 50	1 15	14 75	102 40
112 10	112 10	London.....	.....	.....	.....	97 00	4 00	11 10	112 10
192 95	192 95	Toronto.....	.....	.....	.....	140 80	8 45	43 70	192 95
464 80	464 80	Montreal.....	.....	360 00	.....	19 50	9 75	75 55	464 80
73 82	73 82	Quebec.....	.....	.....	.....	.....	63 64	10 18	73 82
116 64	116 64	Sherbrooke..	.....	.....	.....	74 45	2 14	40 05	116 64
122 46	122 46	St. John.....	.....	.....	.....	102 54	17 80	2 12	122 46
207 99	207 99	Halifax.....	.....	.....	.....	142 84	3 75	61 40	207 99
223 70	223 70	Winnipeg.....	.....	.....	27 00	162 00	8 75	25 95	223 70
63 00	63 00	Vancouver.....	.....	.....	.....	.....	.....	63 00	63 00
18 75	18 75	Victoria.....	.....	.....	.....	14 50	3 45	0 80	18 75
2,999 47	2,999 47	Chief electrical engineer.....	2,400 00	30 00	.....	463 17	106 30	.....	2,999 47
4,199 26	4,199 26	General.....	.....	.....	.....	.....	4,199 26	.....	4,199 26
7 35	7 35	Printing.....	.....	.....	.....	.....	7 35	.....	7 35
16 20	16 20	Stationery.....	.....	.....	.....	.....	16 20	.....	16 20
9,107 97	9,107 97	.....Totals.....	2,400 00	390 00	27 00	1,473 21	4,469 16	348 60	9,107 97

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

Totals.		Totals.	
Amounts.	\$ cts.	Amounts.	\$ cts.
To Stock on hand, July 1, 1900, viz.:			
Wood Naphtha, 5117 82 Proof Gallons = 722 72			
Std. Galls. American at \$1.40	1,018 81		
2,025 67 Std. Galls. Canadian at \$1.40	3,255 94		
Alcohol, 4,387 52 Proof Galls. at 30c	1,316 26		
Methylated Spirits, 2,911 68 Proof Galls. =			
1,108 50 Std. Galls. No. 1 at \$1.10	1,219 35		
523 51 " No. 2 at \$1.50	785 26		
126 00 " Special at \$1.10	138 60		
Drums, 153 at \$10.00	1,530 00		
Barrels, 283 at \$2.50	707 50		
To Stock sold in 1899-1900 and not paid until after			
July 1, 1900.			
Methylated Spirits, 1,589 94 Proof Galls =			
246 33 Std. Galls. at \$1.08	266 03		
587 60 " \$1.10	646 21		
127 08 " \$1.50	190 32		
Drums, 5	50 00		
Barrels, 12	30 00		
To Disbursements for purchases, &c.			
Alcohol, 4,367 55 Proof Galls. at 32c.	1,397 61		
69,262 74 " 25c.	17,315 72		
Wood Naphtha, 28,229 24 Proof Galls. = 16,867 65			
Std. Galls. at \$1.40	23,614 71		
Drums, 222 at \$10.	2,220 00		
Barrels, 2,260 at \$2.50.	5,650 00		
Cans, 10 at \$1.75	17 50		
To other expenses as follows.			
Rent of warehouse.	800 00		
" motor power	165 00		
Heating	133 50		
Salaries	4,235 55		
By Goods sold as follows.			
Methylated Spirits, 93,958 58 Proof Galls. =			
11,232 10 Std. Galls. at \$1.08	12,130 78		
35,975 90 " \$1.10	39,574 27		
9,519 03 " \$1.50	14,218 08		
Wood Naphtha, 91 93 Proof Galls. = 55 Std.			
Galls. at \$1.40	77 00		
Drums, 241 at \$10.	2,410 00		
Barrels, 2,098 at \$2.50.	5,245 00		
Cans, 10 at \$1.75 and 1 at 35c.	19 25		
Cartage, 75c; Express charges, 35c.	1 10		
By Stock sold and not paid for up to June 30, 1900.			
Methylated Spirits, 2,081 11 Proof Galls. =			
121 51 Std. Galls. at \$1.08.	131 23		
881 51 " \$1.10	975 14		
248 39 " \$1.50	372 57		
Drums, 5 at \$10	50 00		
Barrels, 20 at \$2.50	50 00		
By Goods used in manufacture:—			
Wood Naphtha, 26,898 96 Proof Galls.			
Alcohol, 69,138 13 Proof Galls.			
By Sundries as follows—			
130 culled drums sold and price included in refunds			
on debit side			
92 barrels destroyed			
By Stock on hand, June 30, 1901.			
Wood Naphtha, 6,356 17 Proof Galls. = 3,801 56			
Std. Galls. at \$1.40	5,322 18		
Methylated Spirits, 3,114 99 Proof Galls. =			
1,180 66 Std. Galls. No. 1 at \$1.10	1,298 73		

Printing.....	12 96	505.54	"	No. 2 at \$1.50.....	758 31
Stationery.....	8 10	194.79	"	Special at \$1.10.....	214 27
Telephone.....	40 00			Alcohol, 8,879.68 Proof (Galls. at 25c..	221 99)
Freight.....	244 08			Drums, 4 at \$10.....	40 00
Sundries, including fitting up new ware- houses and purchase of safe, tank and other furniture	\$1,558 26			Barrels, 345 at \$2.50.....	862 50
Less refunds	38 37				
	<u>1,519 89</u>				
Manufactured during the year—					
Methylated Spirits, 94,653.06 Proof Galls.					
Net profit.....		15,443 50			
Total.		<u>83,972 40</u>		Total.....	83,972 40

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

No. 26.—STATEMENT showing the amounts voted and the Expenditure authorized for each service for the year ended June 30, 1901.

Services.	Grants.	Expenditures.	Over Expenditures.	Under Expenditures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minister's salary.....	7,000 00	7,000 00		
Departmental salaries.....	38,220 00	37,285 43		934 57
" contingencies... ..	7,750 00	5,859 70		1,890 30
Excise salaries.....	312,042 50	307,371 45		4,671 05
" contingencies... ..	50,000 00	50,020 31	20 31	
" " on account of stamps	20,000 00	20,492 09	492 09	
Commission to Custom officers.....	5,500 00	5,489 83		10 17
Duty pay.....	6,000 00	5,701 02		298 98
" other than special surveys. ...	1,000 00	641 66		358 34
Cullers' salaries.. ..	5,950 00	5,950 00		
" contingencies... ..	3,000 00	2,002 37		997 63
" fees.....	4,200 00	4,200 00		
" annuities.....	6,329 05	6,295 73		33 32
Preventive service,.....	13,000 00	11,193 95		1,806 05
Minor revenues.....	200 00	91 37		108 63
Tobacco stamp commission.....	100 00	70 78		29 22
Weights and measures salaries.....	49,060 00	49,787 64	727 64	
" " contingencies....	22,241 18	21,270 50		970 68
Gas inspection salaries.....	16,900 00	16,729 52		170 48
" contingencies and.....	15,758 82	15,716 94		41 88
Electric light inspection.....				
Inspection of staples.....	19,250 00	14,834 99		4,415 01
Adulteration of food... ..	25,000 00	24,991 37		8 63
Methylated spirits.....	74,000 00	57,374 62		16,625 38
Metric system supplies.....	500 00	222 23		277 77
L. A. Fréchette, translation.....	100 00	27 00		73 00
	703,101 55	670,620 50	1,240 04	33,721 09

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

APPENDIX A

STATISTICS

APPENDIX A—SPIRITS.

No. 1.—RETURN of Manufactures for

DIVISIONS.	LICENSES.		GRAIN USED FOR DISTILLATION.				
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.
		\$	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Belleville, Ont.....	1	250	144,800	2,809,120	539,840	28,960	.... .
Brantford "	1	250	130	2,300	25	100	275
Guelph "	1	250	212,420	3,744,440	689,930	36,310	12,500
Hamilton "	1	250	120,768	2,337,260	522,642	37,730	... ..
Perth "	2	500	243,464	.....	.....	.....	.....
Prescott "	1	250	175,648	3,454,740	679,592	43,680	.....
Toronto "	1	250	579,523	10,262,298	2,248,140	126,200	.... .
Windsor "	1	250	1,328,988	10,092,000	1,824,970	126,150	.....
Joliette, Que	1	250	778,560	563,130	767,610	.....	.....
Totals	10	2,500	3,584,301	33,265,288	7,572,749	399,130	12,775

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

the Year ended June 30, 1901.

Barley.	Total Grain used for Distillation.	Proof Spirits Manu- factured.	Duty Collected ex-Manu- factory, on Deficiencies and Assessments.		Total Duty Collected ex-Manufac- tory, including License Fees.
Lbs.	Lbs.	Galls.	Galls.	\$ cts.	\$ cts.
.....	3,822,720	229,328·73	.....	.....	250 00
.....	2,830	81·75	59·27	112 61	362 61
.....	4,695,600	263,334·23	104·28	198 13	448 13
.....	3,018,400	174,249·48	.....	.....	250 00
.....	243,464	13,132·51	21·12	40 55	540 55
.....	4,353,660	254,745·54	.....	.....	250 00
37,380	13,253,541	803,693·70	.....	.....	250 00
.....	13,372,108	804,936·52	729·00	2,317 25	2,567 25
.....	2,109,300	109,206·39	.....	.....	250 00
37,380	44,871,623	2,652,708·85	913·67	2,668 54	5,168 54

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

No. 2.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		GRAIN USED FOR DISTILLATION.			
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.
1900.		\$	Lbs.	Lbs.	Lbs.	Lbs.
Ontario.....	9	2,125	2,348,154	33,125,464	6,897,759	421,618
Quebec ..	1	250	785,990	611,800	692,500	.....
Totals.....	10	2,375	3,134,144	33,737,264	7,590,259	421,618
1901.						
Ontario.....	9	2,250	2,805,741	32,702,158	6,805,139	399,130
Quebec ..	1	250	778,560	563,130	767,610	.....
Totals.....	10	2,500	3,584,301	33,265,288	7,572,749	399,130

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

for the Years ended June 30, 1900 and 1901.

Wheat.	Barley.	Total Grain used for Distillation.	Proof Spirits Manufactured.	Duty Collected ex- Manufactory, on Deficiencies and Assessments.		Total Duty Collected ex- Manufactory including License Fees.
				Galls.	\$ cts.	
Lbs.	Lbs.	Galls.	Galls.			\$ cts.
650	26,240	42,819,885	2,550,367·13	493·31	1,203 53	3,328 53
.....	.....	2,090,290	108,189·92	.....	.....	250 00
650	26,240	44,910,175	2,658,557·05	493·31	1,203 53	3,578 53
12,775	37,380	42,762,323	2,543,502·46	913·67	2,668 54	4,918 54
.....	.....	2,109,300	109,206·39	.....	.....	250 00
12,775	37,380	44,871,623	2,652,708·85	913·67	2,668 54	5,168 54

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Distilleries in

DIVISIONS.	Spirits in process, including de- ficiencies brought for- ward.	Spirits manufactured during the year, including surpluses.	SPIRITS RETURNED TO DISTILLERY FOR REDISTILLATION.		Spirits received from other sources duty paid.
			Duty paid.	In bond.	
	Galls.	Galls.	Galls.	Galls.	Galls.
Belleville, Ont.....	1,596·35	229,328·73	.....	.....	344·09
Brantford "		81·75	.....	.....	.....
Guelph "	18,207·28	263,334·23	.....	40,969·98	1,276·33
Hamilton "	505·64	174,249·48	279·26	48,347·18	199·96
Perth "	109·06	13,132·51	.....	.....	.....
Prescott "	26,907·55	254,745·54	.....	575·60	639·06
Toronto "	6,149·27	803,693·70	394·93	222,478·55	3,374·94
Windsor "	56,713·17	804,936·52	.....	96,105·44	24·57
Joliette, Que.....	14,030·53	109,206·39	.....	.....	9·30
Totals..	124,218·85	2,652,708·85	674·19	408,476·75	5,868·25

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

the Dominion of Canada during the year ended June 30, 1901.

Totals.	Spirits warehoused during the year.	Fusel Oil written off.	Written off.	Déficiencies on which duty was paid.	Spirits in process, including deficiencies carried forward.	Totals.
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
231,269·17	228,613·28	1,093·92	.....	.....	1,561·97	231,269·17
81·75	81·75	.....	.....	.....	.....	81·75
323,787·82	306,008·18	1,280·82	.....	104·28	16,394·54	323,787·82
223,581·52	222,733·11	171·16	.....	.....	677·25	223,581·52
13,241·57	10,066·49	.....	.....	21·12	3,153·96	13,241·57
282,867·75	257,469·51	709·86	1,559·66	.....	23,128·72	282,867·75
1,036,091·39	1,025,731·24	2,944·05	.....	.....	7,416·10	1,036,091·39
957,779·70	905,916·21	2,110·83	.....	721·99	49,030·67	957,779·70
123,246·22	111,299·53	.....	.....	.....	11,946·69	123,246·22
3,191,946·89	3,067,919·30	8,310·64	1,559·66	847·39	113,309·90	3,191,946·89

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

DR.

No. 4.—WAREHOUSE RETURN

Remaining in Warehouse from last year.	Placed in Warehouse.	Imported.	Received from other Divisions.	Totals.	DIVISIONS.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.		Galls.	\$ cts.
666,968·66	228,613·28	.....	9,105·99	904,687·93	Belleville, Ont	62,368·44	118,499 87
6,056·57	81·75	.....	24,961·50	31,099·82	Brantford "	12,575·10	23,892 62
675·86	.....	.....	5,961·94	6,637·80	Cornwall "	6,240·93	11,857 79
881,529·48	306,008·18	.....	97,904·59	1,285,442·25	Guelph "	245,861·06	467,137 45
513,989·74	{ 222,733·11 } ^{*8·89}	.....	93,497·39	830,229·13	Hamilton "	106,350·77	202,073 81
4,441·55	.....	.....	27,739·38	32,180·93	Kingston "	20,798·32	39,516 99
5,140·82	.....	.....	42,587·14	47,727·96	London "	39,996·31	75,995 56
23,081·21	.....	.....	135,402·29	158,483·50	Ottawa "	135,423 22	257,339 65
4,387·52	.....	.....	73,630·29	78,017·81	" Gvt. Wse. "	.....	.....
.....	.....	.....	66·62	66·62	" Dep. Lab. "	.....	.....
1,496·93	.....	.....	9,278·74	10,775·67	Owen Sound "	9,358·22	17,777 66
62,951·93	10,066·49	.....	26,226·84	99,245·26	Perth "	34,394·20	65,516 16
810·54	.....	.....	16,008·59	16,819·13	Peterboro' "	14,552·74	27,656 85
2,241·11	.....	.....	8,494·05	10,735·16	Port Arthur "	8,492·11	16,134 86
756,721·13	257,469·51	115,937·52	56,821·72	1,186,949·88	Prescott "	31,439·65	94,516 13
2,096·47	.....	.....	9,636·29	11,732·76	St. Cath'ines "	10,458·35	19,870 85
1,577·36	.....	.....	16,965·70	18,543·06	Stratford "	16,877·73	32,074 29
4,131,581·41	1,025,731·24	‡66·59	124,496·96	5,281,876·20	Toronto "	346,411·97	652,464 67
4,046,599·75	905,916·21	{ 4,160·67 } ^{‡7·68}	15,369·21	4,972,053·52	Windsor "	180,174·36	341,817 30
11,112,348·04	2,956,619·77 ^{8·89}	120,098·19 ^{74·27}	794,155·23	14,983,304·39	.. Totals.....	1,281,773·48	2,464,142 51
125,624·69	111,299·53	.....	22,025·22	258,949·44	Joliette, Que.	23,704·56	45,076 49
58,484·32	.....	†4·50	696,984·02	755,472·84	Montreal "	581,104·39	1,095,247 86
23,978·38	.....	.....	247,265·31	271,243·69	Quebec "	223,374·93	424,472 91
1,592·33	.....	.....	75,639·11	77,231·44	St. Hya'nthe "	40,832·92	77,593 07
9,552·62	.....	35,018·87	69,686·82	114,258·31	Sherbrooke "	67,334·75	138,443 64
967·30	.....	.....	15,335·99	16,303·29	Sorel "	15,381·60	29,230 63
5,592·74	.....	.....	35,841·92	41,434·66	Three Rivers "	34,418·48	65,400 83
2,697·61	.....	.....	14,841·17	17,538·78	Victoriaville "	12,960·43	24,626 04
228,489·99	111,299·53	35,018·87 ^{4·50}	1,177,619·56	1,552,432·45	.. Totals.....	999,112·06	1,900,091 47
7,333 50	.....	.....	79,776·36	87,109·86	St. John, N.B.	67,841·08	128,898 30
6,489·32	.....	.....	36 549·03	43,038·35	Halifax, N.S..	35,576·95	67,596 32
329·10	.....	.....	1,016·78	1,345·88	Charlot'n, PEI	1,035·90	1,968 21
30,366·18	.....	.....	157,588·12	187,954·30	Winnipeg, Mn.	153,273·03	291,223 66
6,543·90	.....	.....	15,132·27	21,676·17	Calgary, NWT	15,538·21	29,522 89
39,737·10	.....	‡90·46	83,627·48	123,455·04	Vanc'ver, B.C.	90,763·10	172,451 13
19,877·72	.....	.....	71,245·83	91,123·55	Victoria "	63,005·59	119,712 09
59,614·82	.....	90·46	154,873·31	214,578·59	.. Totals.....	153,768·69	292,163 22
8,612·54	.....	.....	.....	8,612·54	Sundries.....	.....	.....
11,460,127·39	3,067,919·30 ^{8·89}	155,117·06 ^{169·23}	2,416,710·66	17,100,052·53	Grand Totals..	2,707,919·40	\$5,175,605 58

* Surplus. † Seizure. ‡ Rewarehoused. § This amount includes \$46,535.13 collected on imported spirits used in Bonded Factories at 30c. per gallon.

SESSIONAL PAPER No. 12

for the Year ended June 30, 1901.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
184,937·35	3,787·86	282·55	1,478·62	.....	651,833·11	904,687·93
.....	14,433·98	4,090·74	31,099·82
.....	396·87	6,637·80
101,966·28	40,969·98	18,172·16	1,226·81	7,951·96	.....	869,294·00	1,285,442·25
140,905·35	48,347·18	6,713·96	459·54	514·22	29,723·72	497,214·29	830,229·13
.....	9·53	7,555·93	3,817·15	32,180·93
.....	133·52	.....	7,598·13	47,727·96
.....	16·38	.....	.....	23,043·90	158,483·50
.....	69,138·13	8,879·68	78,017·81
.....	66·62	.....	.....	.....	66·62
.....	1,417·45	10,775·67
1,480·43	577·38	.....	.....	.....	62,793·25	99,245·26
.....	2,266·39	16,819·13
.....	2,243·05	10,735·16
310,992·60	575·60	5,323·81	733·41	1,973·77	115,937·52	719,973·52	1,186,949·88
.....	129·24	.....	1,145·17	11,732·76
.....	1,665·33	18,543·06
895,315·85	222,478·55	29,561·84	1,638·86	6,012·12	50,965·57	3,729,491·44	5,281,876·20
686,055·66	96,105·44	73,361·50	478·43	126,863·78	4,160·67	3,804,853·68	4,972,053·52
2,321,653·52	408,476·75	137,498·51	4,902·60	145,066·86	222,777·39	10,392,017·15	14,983,304·39
.....	69,138·13	.....	.....
19,952·00	370·34	9·30	.....	.....	214,913·24	258,949·44
52,577·37	274·10	46,393·17	75,123·81	755,472·84
668·50	594·00	.....	17,950·53	28,655·73	271,243·69
2,854·78	2·86	.....	20,460·59	13,080·29	77,231·44
3,346·59	40,481·63	3,095·34	114,258·31
921·69	16,303·29
.....	7,016·18	41,434·66
3,882·22	696·13	17,538·78
84,203·15	370·34	606·16	274·10	125,285·92	342,580·72	1,552,432·45
660·03	4,642·04	13,966·71	87,109·86
.....	114·97	.....	7,346·43	43,038·35
.....	309·98	1,345·88
3,559·30	113·86	.....	31,008·11	187,954·30
.....	6,137·96	21,676·17
1,396·10	138·19	.....	31,157·65	123,455·04
5,238·56	2,446·28	.....	20,433·12	91,123·55
6,634·66	2,584·47	.....	51,590·77	214,578·59
.....	8,612·54	8,612·54
2,416,710·66	408,476·75	137,868·85	5,508·76	148,154·26	352,705·35	10,853,570·37	17,100,052·53
.....	69,138·13	.....	.....

|| Used in the manufacture of methylated spirits at the Government Warehouse, Ottawa.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

Dr. No. 5.—COMPARATIVE STATEMENT of Warehouse

Remaining in Warehouse from last year.	Placed in Warehouse	Imported.	Received from other Divisions.	Totals.	PROVINCES.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.	1900.	Galls.	\$ cts.
11,559,079·76	^{*5·46} 3,010,314·25	118,483·20	708,613·67	15,396,496·34	Ontario.. . . .	1,176,884·45	2,264,290·26
146,617·48	102,686·49	^{†222·15} 16,485·88	999,684·67	1,265,696·67	Quebec	921,151·66	1,744,815·55
6,273·59	.....	.....	66,664·73	72,938·32	N. Brunswick.	61,254·04	116,382·82
8,025·09	.....	.....	28,374·30	36,399·39	Nova Scotia...	29,801·95	56,626·02
400·59	.....	.....	837·38	1,237·97	P. E. Island...	908·87	1,726·83
31,684·80	.....	.....	162,660·39	194,345·19	Manitoba	159,947·36	303,903·97
5,011·37	.....	.....	13,989·49	19,000·86	N. W. Territ..	12,456·96	23,668·28
55,286·61	.....	.....	170,230·42	225,517·03	B. Columbia...	161,170·85	306,225·66
8,612·54	.....	.....	.....	8,612·54	Sundries . . . .	.....	.....
11,820,991·83	^{5·46} 3,113,000·74	^{222·15} 134,969·08	2,151,055·05	17,220,244·31	.... Totals.	2,523,576·14	4,817,639·39
1901.							
11,112,348·04	^{*8·89} 2,956,619·77	^{‡74·27} 120,098·19	794,155·23	14,983,304·39	Ontario.....	1,281,773·48	2,464,142·51
228,489·99	111,299·53	^{†4·50} 35,018·87	1,177,619·56	1,552,432·45	Quebec	999,112·06	1,900,091·47
7,333·50	.....	.....	79,776·36	87,109·86	N. Brunswick..	67,841·08	128,898·30
6,489·32	.....	.....	36,549·03	43,038·35	Nova Scotia...	35,576·95	67,596·32
329·10	.....	.....	1,016·78	1,345·88	P. E. Island...	1,035·90	1,968·21
30,366·18	.....	.....	157,588·12	187,954·30	Manitoba	153,273·03	291,223·66
6,543·90	.....	.....	15,132·27	21,676·17	N. W. Territ..	15,538·21	29,522·89
59,614·82	.....	^{‡90·46}	154,873·31	214,578·59	B. Columbia...	153,768·69	292,163·22
8,612·54	.....	.....	.....	8,612·54	Sundries . . . .	.....	.....
11,460,127·39	^{8·89} 3,067,919·30	^{169·23} 155,117·06	2,416,710·66	17,100,052·53	.... Totals. ...	2,707,919·40	5,175,606·58

*Surplus. †Seizure. ‡Rewarehoused.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

Returns for the Years ended June 30, 1900 and 1901.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
2,100,103·66	470,315·07	122,451·93	6,622·17	135,569·79	{ ‡58,547·04 213,654·19 }	11,112,348·04	15,396,496·34
46,131·74	186·40	518·61	69,218·27	228,489·99	1,265,696·67
330·45	124·65	3·18	3,892·50	7,333·50	72,938·32
.....	108·12	.....	6,489·32	36,399·39
.....	329·10	1,237·97
3,559·25	321·75	150·65	.....	30,366·18	194,345·19
.....	6,543·50	19,000·86
929·95	1,514·56	2,286·85	.....	59,614·82	225,517·03
.....	8,612·54	8,612·54
2,151,055·05	470,315·07	122,451·93	8,769·53	138,637·20	{ ‡58,547·04 286,764·96 }	11,460,127·39	17,220,244·31
2,321,653·52	408,476·75	137,498·51	4,902·60	145,066·86	{ ‡69,138·13 222,777·39 }	10,392,017·15	14,983,304·39
84,203·15	370·34	606·16	274·10	125,285·92	342,580·72	1,552,432·45
660·03	4,642·04	13,966·71	87,109·86
.....	114·97	.....	7,346·43	43,038·35
.....	309·98	1,345·88
3,559·30	113·86	.....	31,008·11	187,954·30
.....	6,137·96	21,676·17
6,634·66	2,584·47	.....	51,590·77	214,578·59
.....	8,612·54	8,612·54
2,416,710·66	408,476·75	137,868·85	5,508·76	148,154·26	{ ‡69,138·13 352,705·35 }	10,853,570·37	17,100,052·53

‡Used in the manufacture of Methylated Spirits at the Government Warehouse, Ottawa.

		1900.	1901.
Total duty collected ex-manufactory and ex-warehouse.....	\$	4,818,842 92	\$ 5,178,275 12
" " on licenses.....		2,375 00	2,500 00
Totals.....	\$	4,821,217 92	\$ 5,180,775 12

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT.

No. 6.—RETURN of Manufactures for the Year ended June 30, 1901.

DIVISIONS.	LICENSES.		Grain placed in Steep.	Malt Manufac- tured at 1½c. per lb.	Paid duty.	Ware- housed.	Total Duty collected ex- Manufac- tory, including License Fees.
	No.	Fees.					
		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Belleville, Ont.	1	50	343,797	271,718	.....	271,718	50 00
Brantford "	2	100	789,482	633,849	.....	633,849	100 00
Guelph "	7	850	8,820,521	7,097,450	.....	7,097,450	850 00
Hamilton "	3	500	6,797,321	5,566,982	.....	5,566,982	500 00
Kingston "	2	250	6,321,924	5,055,058	.....	5,055,058	250 00
London "	3	450	6,179,365	4,956,305	.....	4,956,305	450 00
Ottawa "	1	100	335,555	271,151	.....	271,151	100 00
Owen Sound, Ont.....	1	200	3,947,194	3,102,076	.....	3,102,076	200 00
Perth "	2	100	288,825	237,627	.....	237,627	100 00
Peterborough "	2	250	2,624,395	2,054,015	.....	2,054,015	250 00
Prescott "	4	350	1,659,641	1,309,693	.....	1,309,693	350 00
St. Catharines, Ont.....	2	100	978,812	789,908	.....	789,908	100 00
Stratford "	1	200	5,936,750	4,835,250	.....	4,835,250	200 00
Toronto "	11	1,425	16,807,845	13,223,879	.....	13,223,879	1,425 00
Windsor "	1	200	3,252,550	2,671,445	.....	2,671,445	200 00
Totals	43	5,125	65,083,977	52,076,406	.....	52,076,406	5,125 00
Montreal, Que.	3	600	11,331,060	9,161,582	.....	9,161,582	600 00
Quebec "	1	150	1,314,274	1,054,988	.....	1,054,988	150 00
Totals	4	750	12,645,334	10,216,570	.....	10,216,570	750 00
Halifax, N.S.	1	150	564,758	454,254	.....	454,254	150 00
Winnipeg, Man....	2	200	1,053,344	816,531	1,104	815,427	216 56
Calgary, N.W.T.	2	250	687,577	532,138	.....	532,138	250 00
Grand Totals	52	6,475	80,034,990	64,095,899	1,104	64,094,795	6,491 56

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—MALT.No. 7.—COMPARATIVE STATEMENT of Manufactures for the Years ended
June 30, 1900 and 1901.

PROVINCES.	LICENSESES.		Grain placed in Steep.	Malt manufac- tured at 1½ cents per lb.	Paid Duty	Ware- housed.	Total Duty collected ex- Manufac- tory including License Fees.
	No.	Fees.					
1900.		\$	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario	44	5,025	60,075,407	48,339,388	.....	48,339,388	5,025 00
Quebec.....	4	750	12,870,993	10,408,886	.....	10,408,886	750 00
Nova Scotia....	2	150	711,940	576,810	.....	576,810	150 00
Manitoba.....	2	200	1,921,597	1,531,037	.....	1,531,037	200 00
N. W. Territories....	2	150	816,664	640,908	.....	640,908	150 00
Totals.....	54	6,275	76,396,601	61,497,029	.....	61,497,029	6,275 00
1901.							
Ontario	43	5,125	65,083,977	52,076,406	.....	52,076,406	5,125 00
Quebec.....	4	750	12,645,334	10,216,570	.....	10,216,570	750 00
Nova Scotia.....	1	150	564,758	454,254	.....	454,254	150 00
Manitoba	2	200	1,053,344	816,531	1,104	815,427	216 56
N. W. Territories	2	250	687,577	532,138	.....	532,138	250 00
Totals.....	52	6,475	80,034,990	64,095,899	1,104	64,094,795	6,491 56

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT.

DR.

No. 8.—WAREHOUSE RETURN

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	DIVISIONS.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
126,698	271,718	1,456	.. .. .	.. .. .	399,272	.. Belleville, Ont....
160,010	633,849	6,222	186,000	.. .. .	986,081	.. Brantford "
1,787,375	7,097,450	114,627	671,000	.. .. .	9,670,452	.. Guelph "
1,667,276	5,566,982	63,772	36,000	.. .. .	7,334,030	.. Hamilton "
1,732,644	5,055,058	42,516	.. .. .	.. .. .	6,830,218	.. Kingston "
2,245,021	4,956,305	83,521	88,000	.. .. .	7,372,847	.. London "
259,092	271,151	9,957	.. .. .	.. .. .	540,200	.. Ottawa "
377,730	3,102,076	26,622	597,100	.. .. .	4,103,528	.. Owen Sound "
21,548	237,627	2,296	.. .. .	.. .. .	261,471	.. Perth "
543,064	2,054,015	27,326	50,800	.. .. .	2,675,205	.. Peterborough "
23,443	.. .. .	.. .. .	84,730	.. .. .	108,173	.. Port Arthur "
1,050,916	1,309,693	27,919	.. .. .	.. .. .	2,388,528	.. Prescott "
142,944	789,908	5,004	174,600	.. .. .	1,112,456	.. St. Catharines "
1,867,358	4,835,250	16,839	480,500	.. .. .	7,199,947	.. Stratford "
5,830,237	13,223,879	171,495	340,000	.. .. .	19,565,611	.. Toronto "
785,608	2,671,445	14,733	711,200	5,067	4,188,053	.. Windsor "
18,620,364	52,076,406	614,305	3,419,930	5,067	74,736,072	..... Totals.....
2,530	.. .. .	7,785	780,000	.. .. .	790,315	.. Joliette, Que.....
4,753,290	9,161,582	161,704	2,417,466	14,704	16,508,746	.. Montreal "
64,000	1,054,988	.. .. .	2,723,000	.. .. .	3,841,988	.. Quebec "
32,550	.. .. .	1,635	1,164,000	.. .. .	1,198,185	.. Sherbrooke "
4,852,370	10,216,570	171,124	7,084,466	14,704	22,339,234	..... Totals..
60,326	.. .. .	.. .. .	913,000	.. .. .	973,326	.. St. John, N.B...
199,001	454,254	.. .. .	1,843,000	.. .. .	2,496,255	.. Halifax, N.S.....
12,280	.. .. .	790	136,000	.. .. .	149,070	.. Charlottetown, P.E.I..
391,860	815,427	16,138	862,000	400	2,085,825	.. Winnipeg, Man.....
223,381	532,138	5,481	.. .. .	.. .. .	761,000	.. Calgary, N.W.T.....
161,753	.. .. .	.. .. .	82,082	2,022,574	2,266,409	.. Vancouver, B.C.....
.. .. .	.. .. .	.. .. .	160,000	1,522,525	1,682,525	.. Victoria "
161,753	.. .. .	.. .. .	242,082	3,545,099	3,948,934	..... Totals.....
24,521,335	64,094,795	807,838	14,560,478	3,565,270	107,489,716	..... Grand totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

for the Year ended June 30, 1901.

CR.

Entered for Consumption at 1½ cents per lb.		Removed to other Divisions.	Exported.	Free and Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
278,428	4,176 42	.....	.....	.....	120,844	399,272
756,666	11,349 99	.....	.....	.....	229,415	986,081
5,100,967	76,514 51	1,967,500	108,000	.....	2,493,985	9,670,452
4,350,130	65,251 95	1,062,200	.....	.....	1,921,700	7,334,030
3,677,114	55,156 71	1,020,466	.....	9,070	2,123,568	6,830,218
4,545,018	68,176 22	90,000	.....	.....	2,737,829	7,372,847
387,172	5,807 58	.....	.....	25,600	127,428	540,200
1,133,636	17,004 54	1,532,730	100,000	16,428	1,320,734	4,103,528
.....	.....	.....	.....	253,368	8,103	261,471
796,428	11,946 42	1,248,000	36,000	.....	594,777	2,675,205
108,173	1,622 58	.....	.....	.....	.....	108,173
1,514,281	22,714 24	30,000	.....	.....	844,247	2,388,528
962,330	14,434 95	.....	.....	.....	150,126	1,112,456
1,867,233	28,008 50	3,298,300	.....	.....	2,034,414	7,199,947
2,535,884	188,038 30	1,778,200	30,000	.....	5,221,527	19,565,611
2,426,856	36,402 83	66,000	.....	799,044	896,153	4,188,053
40,440,316	606,605 74	12,093,396	274,000	1,103,510	20,824,850	74,736,072
.....	.....	.....	.....	778,560	11,755	790,315
9,799,170	146,987 55	2,345,000	36,000	.....	4,328,576	16,508,746
3,710,988	55,664 74	.....	.....	.....	131,000	3,841,988
1,135,785	17,036 78	.....	.....	.....	62,400	1,198,185
14,645,943	219,689 07	2,345,000	36,000	778,560	4,533,731	22,339,234
.....
901,936	13,529 04	.....	.....	.....	71,390	973,326
.....
2,440,255	36,603 84	20,000	.....	.....	36,000	2,496,255
.....
129,070	1,936 05	.....	.....	.....	20,000	149,070
.....
1,890,444	28,356 65	.....	.....	.....	195,381	2,085,825
.....
568,335	8,525 05	42,082	.....	.....	150,583	761,000
.....
2,063,688	30,955 47	.....	.....	.....	202,721	2,266,409
1,642,525	24,637 68	.....	.....	.....	40,000	1,682,525
.....
3,706,213	55,593 15	.....	.....	.....	242,721	3,948,934
.....
64,722,512	970,838 59	14,500,478	310,000	1,882,070	26,074,656	107,489,716

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT.

DR. No. 9.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	PROVINCES.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1900.
16,662,000	48,339,388	556,706	3,043,536	39,873	68,641,503	.. Ontario....
4,042,158	10,408,886	141,069	4,216,000	43,128	18,851,241	.. Quebec....
30,000			835,290		865,290	.. New Brunswick....
102,195	576,810	2,335	1,944,330		2,625,670	.. Nova Scotia....
3,600			130,000		133,600	.. Prince Edward Island.
398,223	1,531,037	21,311	514,000		2,464,571	.. Manitoba....
234,048	640,908	9,378			884,334	.. N. W. Territories....
309,963			950,712	2,703,629	3,964,304	.. British Columbia....
21,782,187	61,497,029	730,799	11,633,868	2,786,630	98,430,513	.....Totals.....
						1901.
18,620,364	52,076,406	614,305	3,419,930	5,067	74,736,072	.. Ontario....
4,852,370	10,216,570	171,124	7,084,466	14,704	22,339,234	.. Quebec....
60,326			913,000		973,326	.. New Brunswick....
199,001	454,254		1,843,000		2,496,255	.. Nova Scotia....
12,280		790	136,000		149,070	.. Prince Edward Island.
391,860	815,427	16,138	862,000	400	2,085,825	.. Manitoba....
223,381	532,138	5,481			761,000	.. N. W. Territories....
161,753			242,082	3,545,099	3,948,934	.. British Columbia....
24,521,335	64,094,795	807,838	14,500,478	3,565,270	107,489,716	.....Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

for the Years ended June 30, 1900 and 1901.

Cr.

Entered for Consumption at 1½ cents per lb.		Removed to other Divisions.	Exported.	Free, and Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
39,295,279	589,431 00	9,521,956	327,950	875,954	18,620,364	68,641,503
11,442,881	171,643 14	1,770,000		785,990	4,852,370	18,851,241
804,964	12,074 46				60,326	865,290
2,408,669	36,130 05	18,000			199,001	2,625,670
121,320	1,819 80				12,280	133,600
1,933,511	29,002 66	139,200			391,860	2,464,571
475,489	7,132 36	184,712		752	223,381	884,334
3,801,951	57,029 34			600	161,753	3,964,304
60,284,064	904,262 81	11,633,868	327,950	1,663,296	24,521,335	98,430,513
40,440,316	606,605 74	12,093,396	274,000	1,103,510	20,824,850	74,736,072
14,645,943	219,689 07	2,345,000	36,000	778,560	4,533,731	22,339,234
901,936	13,529 04				71,390	973,326
2,440,255	36,603 84	20,000			36,000	2,496,255
129,070	1,936 05				20,000	149,070
1,890,444	28,356 65				195,381	2,085,825
568,335	8,525 05	42,082			150,583	761,000
3,706,213	55,593 15				242,721	3,948,934
64,722,512	970,838 59	14,500,478	310,000	1,882,070	26,074,656	107,489,716

	1900	1901
Total duty collected ex-manufactory and ex-warehouse.....	\$ 904,262 81	\$ 970,855 15
" " on licenses... ..	6,275 00	6,475 00
Totals.....	\$ 910,537 81	\$ 977,330 15

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT LIQUOR.

No. 10.—RETURN of Manufactures for the Year ended June 30, 1901.

DIVISIONS.	LICENSES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
	No.	Fees.					
		\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Belleville, Ont . . .	1	50	135,561	.....	58,225	.....	50 00
Brantford, " . . .	3	150	758,678	.....	301,960	.....	150 00
Guelph, " . . .	7	350	4,803,336	.....	1,948,765	.....	350 00
Hamilton, " . . .	3	150	3,210,879	.....	1,463,921	.....	150 00
Kingston, " . . .	2	100	483,812	.....	155,450	.....	100 00
London, " . . .	6	300	4,792,974	.....	1,844,686	1,066½	300 00
Ottawa, " . . .	2	100	707,028	.....	271,275	.....	100 00
Owen Sound, " . . .	6	300	1,163,467	.....	469,980	.....	300 00
Peterborough, " . . .	4	200	853,983	.....	294,220	237	200 00
Port Arthur, " . . .	1	50	103,192	.....	48,128	.....	50 00
Prescott, " . . .	3	150	1,306,376	.....	424,825	.....	150 00
St. Catharines, " . . .	2	100	995,802	.....	370,975	.....	100 00
Stratford, " . . .	5	250	597,279	.....	277,950	.....	250 00
Toronto, " . . .	13	650	12,292,160	.....	5,281,509	.....	650 00
Windsor, " . . .	3	150	1,790,262	.....	839,701	1,014	150 00
Totals	61	3,050	33,994,789	.....	14,051,570	2,317½	3,050 00
Joliette, Que	1	50	9,425	.....	3,020	.....	50 00
Montreal, "	11	525	14,132,523	.....	5,474,145	.....	525 00
Quebec, "	4	200	3,668,028	.....	1,345,290	.....	200 00
St. Hyacinthe, " . . . .	*	.....	18,845	.....	8,080	.....	.....
Sherbrooke, "	2	100	1,174,004	.....	532,000	.....	100 00
Totals	18	875	19,002,825	.....	7,362,535	.....	875 00
St. John, N.B.	2	100	1,302,836	.....	480,700	.....	100 00
Halifax, N.S.	4	200	2,407,615	.....	843,066	117,767	200 00
Charlottetown, P.E.I. . . .	1	50	129,080	.....	44,900	.....	50 00
Winnipeg, Man.	7	325	1,895,774	.....	678,946	.....	325 00
Calgary, N.W.T.	4	200	551,606	.....	207,045	.....	200 00
Vancouver, B.C.	28	1,400	2,087,995	483	875,921	.....	1,450 40
Victoria "	6	300	1,621,016	508	563,571	53,036	318 50
Totals	34	1,700	3,709,011	991	1,439,492	53,036	1,768 90
Grand Totals	131	6,500	62,993,536	991	25,108,254	173,120½	6,568 90

*License fee included in Sherbrooke.

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

APPENDIX A—Continued—MALT LIQUOR.

No. 11.—COMPARATIVE STATEMENT of Manufactures for the Years ended
June 30, 1900 and 1901.

PROVINCES.	LICENSES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
	No.	Fees.					
1900.		\$	Lbs.	Lbs.	Galls.	Galls.	Galls.
Ontario.....	63	3,100	32,723,148	.....	13,255,566	3,761	3,100 00
Quebec.....	18	900	16,577,841	.....	6,306,869	705	900 00
New Brunswick.....	2	100	1,189,364	.....	438,820	.....	100 00
Nova Scotia.....	4	200	2,641,081	.....	916,843	176,486	200 00
Prince Edward Island..	1	50	121,320	.....	42,000	.....	50 00
Manitoba.....	7	350	1,904,007	.....	687,868	.....	350 00
N. W. Territories.....	3	150	430,045	.....	157,020	.....	150 00
British Columbia.....	37	1,825	3,894,922	9,351	1,504,186	38,282	2,323 90
Totals.....	135	6,675	59,481,728	9,351	23,309,172	219,234	7,173 90
1901.							
Ontario.....	61	3,050	33,994,789	.....	14,051,570	2,317½	3,050 00
Quebec.....	18	875	19,002,825	.....	7,362,535	.....	875 00
New Brunswick.....	2	100	1,302,836	.....	480,700	.....	100 00
Nova Scotia.....	4	200	2,407,615	.....	843,066	117,767	200 00
Prince Edward Island..	1	50	129,080	.....	44,900	.....	50 00
Manitoba.....	7	325	1,895,774	.....	678,946	.....	325 00
N. W. Territories.....	4	200	551,606	.....	207,045	.....	200 00
British Columbia.. . .	34	1,700	3,709,011	991	1,439,492	53,036	1,768 90
Totals.....	131	6,500	62,993,536	991	25,108,254	173,120½	6,568 90
						1900.	1901.
						Galls.	Galls.
Exported						4,969	2,641½
Used by H. M. Army and Navy.....						214,265	170,479
Totals.....						219,234	173,120½

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,

13—(NARRATIVE STATEMENT of Major Events in the Years ended June 30, 1900 and 1901)

1911				1912			
Lbs		No		Lbs		No	
10,016		1,02					

No. 1 - ONE HUNDRED AND SEVENTY - WASHINGTON - Year ended 1 June 90, 1990 - 1991

Dr. No. 16.—WAREHOUSE RETURN for the Year ended June 30, 1901. Cr.

Remaining in Warehouse from last Year.	Placed in Warehouse.	Received from other Divisions.	Totals.	Entered for Consumption.		Removed in Bond to other Divisions.	Exported.	Written off.	Taken for Horticultural purposes, and destroyed.	Re-entered for Manufacture.	Remaining in Warehouse.	Totals.
				Quantity.	Duty.							
Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	\$ cts.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
424	2,802	7,237	10,463	8,121	812 10	424	.....	.....	445	107	1,366	10,463
14,312	66,200	1,291	81,803	67,264	6,726 40	1,814	3,899	.....	.....	200	8,635	81,803
25,101	94,453	897	120,451	92,199	9,219 90	5,974	776	135	.....	1,649	19,718	120,451
983,509½	1,041,716½	1,555½	2,026,781	1,185,801½	118,608 75	10,577	148,597	107	.....	30,973½	650,725	2,026,781
61,741	88,921	2,326	152,988	73,249	7,370 82	13,540	.....	.....	.....	915	65,284	152,988
176,012	504,868½	14,688½	695,569	484,274½	48,992 81	18,126	21,013	.....	.....	11,527½	160,628	695,569
1,676	2,418½	5,256	9,350½	3,061	306 10	2,887½	.....	.....	3,141	261	.....	9,350½
959	9,013	.....	9,972	8,214	821 40	500	157	.....	.....	.....	1,101	9,972
557	1,421	774½	2,752½	2,376½	237 63	.....	.....	.....	.....	.....	376	2,752½
334	1,752	1,673	3,759	1,453	145 30	.....	.....	.....	1,673	.....	633	3,759
2,769	9,363	3,064	15,196	12,171	1,219 90	.....	.....	.....	.....	.....	3,025	15,196
15,806	28,892	973	45,671	24,276	2,432 50	4,668	2,634	.....	40	327	13,726	45,671
14,083	44,439	432	58,954	34,177	3,417 70	1,906	.....	82	.....	.....	22,789	58,954
123,167½	204,061½	4,701½	331,930½	188,964½	26,431 39	16,198	10,992	49	305	2,727	112,695	331,930½
10,724	35,316½	693	46,733½	34,346½	3,439 69	1,261	1,083	.....	.....	.....	10,043	46,733½
1,431,174½	2,135,637½	45,561½	3,612,373½	2,219,948	230,182 39	77,875½	189,142	373	5,604	48,687	1,070,744	3,612,373½
42,715	2,185	4,709	49,609	7,303	2,190 90	21,054	.....	.....	.....	.....	21,252	49,609
3,821,299½	7,398,213½	115,010	11,334,522½	6,753,634½	690,466 82	75,051½	134,190	.....	448	210,449½	4,160,749½	11,334,522½
66,836	206,102½	25,087	298,025½	196,545½	22,503 39	6,131½	.....	.....	467	22,999	71,882½	298,025½
.....	10,947	32,564½	43,511½	14,322½	1,432 21	347	.....	425	.....	7,534	20,883	43,511½
146,318	169,475	16,101	331,894	168,642	28,495 16	22,766	.....	.....	.....	5,829½	134,656½	331,894
3,717	10,770	1,784½	16,271½	14,048½	1,404 85	.....	.....	.....	.....	.....	2,223	16,271½
41,131	3,546	216	44,893	21,912	2,191 20	22,981	.....	.....	.....	.....	.....	44,893
4,122,016½	7,801,238½	195,472	12,118,727½	7,176,407½	748,684 53	148,331	134,190	425	915	246,812½	4,411,646½	12,118,727½

19,672	37,676	5,922½	63,270½	St. John, N.B. ...	40,677	5,115 06	320	712	.....	.....	1,470	20,091½	63,270½
9,676½	9,529	320	19,525½	Halifax, N.S.	11,408½	1,204 61	.....	.....	.....	.....	101	8,016	19,525½
10,085	102,113	... ..	112,198	Pictou "	82,774	8,277 40	.....	.....	.....	24	.....	29,400	112,198
19,761½	111,642	320	131,723½	..... Totals	94,182½	9,482 01	.....	.....	.....	24	101	37,416	131,723½
55,944	141,422	... ..	197,366	Charlotte town, P.E.I.	132,611	13,822 90	.....	.....	.....	.....	.....	64,755	197,366
47,989	96,770	1,779	146,538	Winnipeg, Man. ...	79,979	8,004 26	9,212	1,937	.... ..	.....	414	54,996	146,538
... ..	2,144	.....	2,144	Calgary, N.W.T. ...	920	92 00	.....	.....	.....	.....	.....	1,224	2,144
23,308½	88,078	3,256	114,642½	Vancouver, B.C. ...	65,243	6,975 82	14,776½	897	.....	.....	.....	33,726	114,642½
7,176	43,846	1,258	52,280	Victoria " ..	38,835½	3,906 75	3,054	1,089	.....	.....	375½	8,926	52,280
30,484½	131,924	4,514	166,922½	..... Totals	104,078½	10,882 57	17,830½	1,986	... ..	.....	375½	42,652	166,922½
5,727,042½	10,458,454	253,569	16,439,065½	...Grand Totals...	9,848,803¾	1,026,265 72	253,569	327,967	798	6,543	297,859¾	5,703,524¾	16,439,065½

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued.—RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.
Dr. No. 17.—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1900 and 1901. Cr.

Remaining in Ware- house from last year.	Placed in Ware-house		Received from other Divisions.	Totals.	PROVINCES.	ENTERED FOR CONSUMPTION.		Removed to other Divisions.	Exported.	Free and Written off.	Taken for Horticul- tural purposes, and destroyed.	Re-entered for Mannu- facture.	Remaining in Ware- house.	Totals.
	Std. lbs.	Duty.												
						Quantity.	\$ cts.							
Std. lbs.	Std. lbs.		Std. lbs.	Std. lbs.	1900.	Std. lbs.		Std. lbs.		Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
1,239,655	2,560,992		48,373½	3,849,020½	Ontario	2,134,088	220,076 70	30,948½	233,899½	368	10,709½	7,832	1,431,174½	3,849,020½
4,507,834½	6,637,448		76,310½	11,221,592½	Quebec	6,728,396	701,829 47	90,897½	133,372½	15,900	2,154	128,856½	4,122,016½	11,221,592½
21,893	42,016		2,445	66,354	New Brunswick.	44,152	4,905 60	1,146	.....	10	550	824	19,672	66,354
75,283½	58,056		2,358	135,697½	Nova Scotia	114,719	11,521 04	.....	.....	930	27	260	19,761½	135,697½
84,587	96,867		.....	181,454	P. E. Island	125,510	12,551 00	.....	.....	.....	.....	.....	55,944	181,454
32,936	131,416½		291½	164,644	Manitoba	103,518	10,351 80	5,556	7,581	.....	.....	.....	47,989	164,644
35,682	104,965		107½	140,754½	B. Columbia	102,152	10,741 99	1,338	6,780	.....	.....	.....	30,484½	140,754½
5,997,870½	9,631,760½		129,886	15,759,517	Totals	9,352,535	971,977 60	129,886	381,632½	17,208	13,440½	137,772½	5,727,042½	15,759,517
1,431,174½	2,135,637½		45,561½	3,612,373½	Ontario	2,219,948	230,182 39	77,875½	189,142	373	5,604	48,687	1,070,744	3,612,373½
4,122,016½	7,801,238½		195,472	12,118,727½	Quebec	7,176,407½	748,684 53	148,331	134,190	425	915	246,812½	4,411,646½	12,118,727½
19,672	37,676		5,922½	63,270½	New Brunswick.	40,677	5,115 06	320	712	.....	.....	1,470	20,091½	63,270½
19,761½	111,642		320	131,723½	Nova Scotia	94,182½	9,482 01	.....	.....	.....	24	101	37,416	131,723½
55,944	141,422		.....	197,366	P. E. Island	132,611	13,822 90	.....	.....	.....	.....	.....	64,755	197,366
47,989	96,770		1,779	146,538	Manitoba	79,979	8,004 26	9,212	1,937	.....	.....	414	54,996	146,538
.....	2,144		.....	2,144	N. W. Territories	920	92 00	.....	.....	.....	.....	.....	1,224	2,144
30,484½	131,924		4,514	166,922½	B. Columbia	104,078½	10,882 57	17,830½	1,986	.....	.....	375½	42,652	166,922½
5,727,042½	10,458,454		253,569	16,439,065½	Totals	9,848,803½	1,026,265 72	253,569	327,967	798	6,543	297,859½	5,703,524½	16,439,065½

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—CANADA TWIST TOBACCO.No. 18.—STATEMENT of Revenue collected from Canada Twist Tobacco for the
Year ended June 30, 1901.

DIVISIONS.	LICENSES.		Canada Twist, at 5 cts. per pound.	Duty collected, including License Fees.
	No.	Fees.		
		\$	Lbs.	\$ cts.
Belleville, Ont.	1	2	290	16 50
Cornwall "	5	10	1,990	109 50
Ottawa "	13	25	3,753	212 65
Prescott "	1	2	420	23 00
Totals	20	39	6,453	361 65
Joliette, Que.	17	22	24,385	1,241 25
Montreal "	38	76	26,759	1,413 95
Totals	55	98	51,144	2,655 20
Grand Totals	75	137	57,597	3,016 85

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.W. J. GERALD,
Deputy Minister.

CANADA TWIST TOBACCO.

No. 19.—COMPARATIVE STATEMENT for Years ended June 30, 1900 and 1901.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per pound.	Duty collected, including License Fees.
		No.	Fees.		
				Lbs.	\$ cts.
1900.....	Ontario.....	16	31	8,261	444 05
	Quebec	67	132	50,653	2,664 65
	Totals	83	163	58,914	3,108 70
1901.....	Ontario.....	20	39	6,453	361 65
	Quebec	55	98	51,144	2,655 20
	Totals	75	137	57,597	3,016 85

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—CIGARS.

No. 20.—RETURN of Manufactures

DIVISIONS.	LICENSES.		Total weight of Raw Leaf Tobacco and all other materials actually used.	Deficiencies paying duty.	CIGARS AT \$7 PER THOUSAND.		CIGARS Produced.
	No.	Fees.			Pro-duced.	Paid Duty.	
		\$ cts.	Lbs.	No.	No.	No.	No.
Belleville, Ont.....	1	75 00	6,461	.....	.....	.....	382,350
Brantford ".....	8	600 00	62,539	.....	1,200	1,200	3,567,045
Guelph ".....	13	937 50	89,290	.....	.....	.....	5,630,920
Hamilton ".....	14	1,050 00	143,803	.....	.....	.....	8,113,620
Kingston ".....	2	150 00	66,932	.....	.....	.....	4,014,225
London ".....	20	1,500 00	464,124	.....	.....	.....	28,476,910
Ottawa ".....	1	75 00	2,366½	.....	.....	.....	126,750
Owen Sound ".....	2	150 00	7,774	.....	.....	.....	427,950
Perth ".....	1	75 00	2,104¾	.....	.....	.....	117,030
Peterborough, Ont.....	1	75 00	1,591	.....	.....	.....	108,250
Prescott ".....	4	300 00	12,318	.....	.....	.....	730,650
St. Catharines ".....	10	712 50	21,129	.....	.....	.....	1,297,325
Stratford ".....	3	225 00	32,686	990	.....	.....	1,707,700
Toronto ".....	20	1,462 50	140,078¼	.....	.....	.....	8,140,835
Windsor ".....	6	450 00	32,788½	.....	.....	.....	1,900,420
Totals.....	106	7,837 50	1,085,935	990	1,200	1,200	64,741,980
Joliette, Que.....	2	75 00	26,658	.....	.....	.....	.....
Montreal ".....	35	2,530 00	909,461¼	1,509	2,970	2,970	45,170,815
Quebec ".....	7	490 00	72,704½	425	.....	.....	3,716,055
St. Hyacinthe, Que.....	2	125 00	51,443½	*1,300	2,004	2,004	970,330
Sherbrooke ".....	5	350 00	109,707½	.....	.....	.....	6,234,510
Three Rivers ".....	2	150 00	14,253½	.....	.....	.....	789,255
Victoriaville ".....	1	75 00	+	.....	.....	.....	1,187,810
Totals.....	54	3,795 00	1,184,228¼	3,234	4,974	4,974	58,068,775
St. John, N.B.....	6	382 50	67,843	.....	.....	.....	603,790
Halifax, N.S.....	3	225 00	11,149½	.....	.....	.....	672,800
Winnipeg, Man.....	8	562 50	71,480	.....	.....	.....	4,056,190
Calgary, N.W.T.....	2	75 00	601	.....	.....	.....	33,350
Vancouver, B.C.....	15	927 50	61,785½	.....	.....	.....	2,852,800
Victoria ".....	12	890 00	33,628	±3,436	.....	.....	1,699,625
Totals.....	27	1,817 50	95,413½	±3,436	.....	.....	4,552,425
Grand Totals.....	206	14,695 00	2,516,700¼	7,660	6,174	6,174	132,729,310

† Victoriaville merged in St. Hyacinthe May 11, 1901.
* Deficiency on Canadian cigars at \$3 per M.
± " Combination " "

SESSIONAL PAPER No. 12

for the Year ended June 30, 1901.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty Collected ex-Manufac- tory, including License Fees.
Paid Duty.	Warehoused	Pro- duced.	Paid Duty.	Ware- housed.	Pro- duced.	Paid Duty.	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
140,500	241,850	.....	.....	.....	.....	.....	.....	918 00
2,269,145	1,297,900	.....	.....	.....	.....	.....	.....	14,223 27
2,708,375	2,922,545	.....	.....	.....	.....	.....	.....	17,187 75
3,434,405	4,679,215	.....	.....	.....	.....	.....	.....	21,656 43
1,626,000	2,388,225	.....	.....	.....	.....	.....	.....	9,906 00
19,016,740	9,460,170	.....	.....	.....	.....	.....	.....	115,600 44
25,850	100,900	.....	.....	.....	.....	.....	.....	230 10
139,000	288,950	.....	.....	.....	.....	.....	.....	984 00
22,500	94,530	.....	.....	.....	.....	.....	.....	210 00
67,850	40,400	.....	.....	.....	.....	.....	.....	482 10
471,350	259,300	.....	.....	.....	.....	.....	.....	3,128 10
1,166,075	131,250	.....	.....	.....	.....	.....	.....	7,708 95
1,642,650	65,050	.....	.....	.....	.....	.....	.....	10,086 84
4,749,375	3,391,460	.....	.....	.....	.....	.....	.....	29,958 75
1,098,220	802,200	.....	.....	.....	.....	.....	.....	7,039 32
38,578,035	26,163,945	.....	.....	.....	.....	.....	.....	239,320 05
.....	.....	1,489,450	1,267,150	222,300	.....	.....	.....	3,876 45
21,102,235	24,068,580	.....	.....	.....	2,929,900	2,103,200	826,700	135,482 87
1,735,675	1,980,380	105,600	105,600	.....	391,900	210,100	181,800	11,853 70
287,600	682,730	496,580	496,580	.....	.....	.....	.....	3,358 26
3,239,280	2,995,230	68,600	68,600	.....	.....	.....	.....	19,991 48
331,920	457,335	.....	.....	.....	.....	.....	.....	2,141 52
554,840	632,970	.....	.....	.....	.....	.....	.....	3,404 04
27,251,550	30,817,225	2,160,230	1,937,930	222,300	3,321,800	2,313,300	1,008,500	180,108 32
236,040	367,750	.....	.....	.....	2,793,140	815,340	1,977,800	4,244 76
291,240	381,560	.....	.....	.....	.....	.....	.....	1,972 44
1,503,125	2,553,065	.....	.....	.....	.....	.....	.....	9,581 25
24,550	8,800	.....	.....	.....	.....	.....	.....	222 30
2,645,700	207,100	.....	.....	.....	370,900	310,900	60,000	17,734 40
1,335,575	364,050	.....	.....	.....	48,900	33,400	15,500	9,013 95
3,981,275	571,150	.....	.....	.....	419,800	344,300	75,500	26,748 35
71,865,815	60,863,495	2,160,230	1,937,930	222,300	6,534,740	3,472,940	3,061,800	462,197 47

W. J. GERALD,
Deputy Minister.

APPENDIX A--Continued—CIGARS.

DR. No. 21.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Raw Leaf Tobacco and all other materials actually used.	Deficiencies paying Duty.	CIGARS AT \$7 PER THOUSAND.			CIGARS Produced.
	No.	Fees.			Produced.	Paid Duty.	Warehoused.	
1900.		\$ cts.	Lbs.	No.	No.	No.	No.	No.
Ontario.....	105	7,762 50	1,041,636½	50	7,200	6,000	1,200	62,200,395
Quebec.....	56	3,755 00	1,209,666½ ¹⁹ / ₂₀	8,380	690	690	.....	60,105,250
New Brunswick...	4	247 50	36,782	.....	.....	.....	.....	765,850
Nova Scotia.....	3	225 00	10,435	.....	.....	.....	.....	615,360
Manitoba.....	7	525 00	92,686	.....	.....	.....	.....	5,214,145
British Columbia..	21	1,515 00	94,370	.....	2,202	2,202	.....	4,696,575
Totals.....	196	14,030 00	2,485,576 ⁹ / ₂₀	8,430	10,092	8,892	1,200	133,597,575
1901.								
Ontario.....	106	7,837 50	1,085,985	990	1,200	1,200	.....	64,741,980
Quebec.....	54	3,795 00	1,184,228¼	*3,234	4,974	4,974	.....	58,068,775
New Brunswick...	6	382 50	67,843	.....	.....	.....	.....	603,790
Nova Scotia.....	3	225 00	11,149½	.....	.....	.....	.....	672,800
Manitoba.....	8	562 50	71,480	.....	.....	.....	.....	4,056,190
N.-W. Territories.	2	75 00	601	.....	.....	.....	.....	33,350
British Columbia..	27	1,817 50	95,413½	†3,436	.....	.....	.....	4,552,425
Totals.....	206	14,695 00	2,516,700¼	7,660	6,174	6,174	.....	132,729,310

* 1,300 of these cigars were manufactured from Canadian leaf at \$3 per M.
† Combination cigars at \$3 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

for the Years ended June 30, 1900 and 1901.

CR.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty collected ex-Manu- factory including License Fees.
Paid Duty.	Warehoused	Produced.	Paid Duty	Ware- housed.	Produced.	Paid Duty	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
36,736,315	25,464,080	.....	.....	.....	.....	.....	.....	228,222 69
27,891,220	32,214,030	1,539,340	1,234,890	304,450	2,652,070	1,939,370	712,700	180,680 24
207,100	558,750	.....	.....	.....	1,169,450	195,900	973,550	2,077 80
278,860	336,500	.....	.....	.....	.....	.....	.....	1,898 16
1,395,745	3,818,400	.....	.....	.....	.....	.....	.....	8,899 47
4,166,800	529,775	21,700	21,700	.....	399,250	399,250	.....	27,794 07
70,676,040	62,921,535	1,561,040	1,256,590	304,450	4,220,770	2,534,520	1,686,250	449,572 43
38,578,035	26,163,945	.....	.....	.....	.....	.....	.....	239,320 05
27,251,550	30,817,225	2,160,230	1,937,930	222,300	3,321,800	2,313,300	1,008,500	180,108 32
236,040	367,750	.....	.....	.....	2,793,140	815,340	1,977,800	4,244 76
291,240	381,560	.....	.....	.....	.....	.....	.....	1,972 44
1,503,125	2,553,065	.....	.....	.....	.....	.....	.....	9,581 25
24,550	8,800	.....	.....	.....	.....	.....	.....	222 30
3,981,275	571,150	.....	.....	.....	419,800	344,300	75,500	26,748 35
71,865,815	60,863,495	2,160,230	1,937,930	222,300	6,534,740	3,472,940	3,061,800	462,197 47

W. J. GERALD,
Deputy Minister.

No. 23.—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1900 and 1901

10

1900										1901									
No.										No.									
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APPENDIX A—*Continued.*—INSPECTION OF PETROLEUM.

No. 24.—RETURN of Canadian Petroleum and Naphtha inspected during the
Year ended June 30, 1901.

DIVISIONS.	LICENSES.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
		\$			
London.....	1	1	11,197,314 80	1,477,662 77	12,674,977 57

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM.

No. 25.—COMPARATIVE STATEMENT of Petroleum and Naptha inspected during the Years ended June 30, 1900 and 1901.

UNDER OLD ACT.	PROVINCES.	PACKAGES.				Fees Collected.
		At 25 cts.	At 10 cts.	At 5 cts.	At 2½ cts.	
July 1 to Aug., 31 1899.....		No.	No.	No.	No.	\$ cts.
	Ontario.....	1	24,268	15	12,892	2,750 17
	Quebec		13,705			1,370 50
	New Brunswick.....		4,718	21	13	473 19
	Nova Scotia.....		2,840		1,654	325 35
	Prince Edward Island....		150			15 00
	Manitoba.....	3	1,993		1,200	230 05
	N. W. Territories		1		50	1 35
	British Columbia.....		271	300	11,800	337 10
	Totals...	4	47,946	336	27,609	5,502 71

UNDER NEW ACT.	LICENSES.		Petroleum.	Naptha.	Totals.
	No.	Fees.			
		\$	Galls.	Galls.	Galls.
September 1, 1899, to June 30, 1900...	2	2	10,323,076 08	1,273,359 21	11,596,435 29
Year 1901.....	1	1	11,197,314 80	1,477,662 77	12,674,977 57

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued —MANUFACTURES IN BOND.

No. 26.—RETURN of Manufactures

DIVISIONS.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
		\$ cts.	Galls.	Galls.	Lbs.	Lbs.
Brantford, Ont.	2	100 00	14,433·98	902·90	.....	.....
Hamilton "	2	100 00	29,723·72	446·00	.....	.....
Kingston "	1	50 00	7,555·93	209·28	.....	.....
Prescott "	1	300 00	115,937·52	.....	564,918	61,516
Toronto "	4	175 00	50,965·57	664·80	.....	.....
Windsor "	3	400 00	4,160·67	.....	18,160	2,323
Totals.....	13	1,125 00	222,777·39	2,222·98	583,078	63,839
Montreal, Que.....	5	350 00	46,393·17	1,216·70	.....	.....
Quebec "	1	50 00	17,950·53	920·00	.....	.....
St. Hyacinthe, Que.....	1	50 00	20,460·59	748·50	.....	.....
Sherbrooke, "	3	500 00	40,481·63	151·10	150,377	19,039
Totals	10	950 00	125,285·92	3,036·30	150,377	19,039
St. John, N.B	2	100 00	4,642·04	69·90	.....	.....
Grand Totals... ..	25	2,175 00	352,705·35	5,329·18	733,455	82,878

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

for the Year ended June 30, 1901.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected Ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts.
76,280·87	.....	73,375·65	2,935 05	2,905·22	.....	3,035 05
181,942·06	.....	75,739·22	3,029 57	106,202·84	.....	3,129 57
52,869·17	.....	22,553·72	902 13	30,315·45	.....	952 13
.....	75,921·00	.....	.....	.....	75,921·00	300 00
345,175·95	.....	191,137·86	7,645 52	154,038·09	.....	7,820 52
.....	2,733·15	.....	.....	.....	2,733·15	400 00
656,268·05	78,654·15	362,806·45	14,512 27	293,461·60	78,654·15	15,637 27
260,218·43	.....	221,693·55	8,867 78	38,524·88	.....	9,217 78
101,208·48	.....	79,142·69	3,165 72	22,065·79	.....	3,215 72
121,177·11	.....	75,936·14	3,211 98	45,240·97	.....	3,261 98
32,424·43	22,496·00	22,033·02	881 32	10,391·41	22,496·00	1,381 32
515,028·45	22,496·00	398,805·40	16,126 80	116,223·05	22,496·00	17,076 80
28,436·13	.....	22,115·58	884 63	6,320·55	.....	984 63
1,199,732·63	101,150·15	783,727·43	31,523 70	416,005·20	101,150·15	33,698 70

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer. Wine, &c.	Nitric Acid.	Mercury.
1900.		\$	Galls.	Galls.	Lbs.	Lbs.
Ontario.....	15	1,225	213,654·19	2,122·84	575,269	63,002½
Quebec.....	11	725	69,218·27	1,671·80	74,635	9,163
New Brunswick.....	1	50	3,892·50	174·40	.....	.....
Totals.....	27	2,000	286,764·96	3,969·04	649,904	72,165½
1901.						
Ontario.....	13	1,125	222,777·39	2,222·98	583,078	63,839
Quebec.....	10	950	125,285·92	3,036·30	150,377	19,039
New Brunswick.....	2	100	4,642·04	69·90	.....	.....
Totals.....	25	2,175	352,705·35	5,329·18	733,455	82,878

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

for the Years ended June 30, 1900 and 1901.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts.
529,533·24	78,120 ³ / ₄	330,138·69	13,205 51	199,394·55	78,120 ³ / ₄	14,430 51
282,344·46	10,782	238,746·00	9,773 59	43,598·46	10,782	10,498 59
25,167·30	.....	18,977·76	759 13	6,189 54	.....	809 13
837,045·00	88,902 ³ / ₄	587,862·45	23,738 23	249,182·55	88,902 ³ / ₄	25,738 23
656,268·05	78,654·15	362,806·45	14,512 27	293,461·60	78,654·15	15,637 27
515,028·45	22,496·00	398,805·40	16,126 80	116,223·05	22,496·00	17,076 80
28,436·13	.....	22,115·58	884 63	6,320·55	.....	984 63
1,199,732·63	101,150·15	783,727·43	31,523 70	416,005·20	101,150·15	33,698 70

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

Dr.

No. 28.—WAREHOUSE RETURN for

Remaining in Warehouse from Last Year.	Placed in Warehouse.		Received from other Divisions.	Totals.		DIVISIONS.
Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	
1,106·70	2,905·22	.....	.....	4,011·92	.....	.. Brantford, Ont
14,975·21	106,202·84	.....	.....	121,178·05	.....	.. Hamilton "
.....	30,315·45	.....	.....	30,315·45	.....	.. Kingston "
.....	.....	75,921·00	.....	.....	75,921·00	.. Prescott "
98,999·50	154,938·09	.....	.....	253,037·59	.....	.. Toronto "
.....	.....	2,733·15	.....	.....	2,733·15	.. Windsor "
115,081·41	293,461·60	78,654·15	.... .	408,543·01	78,654·15	..... Totals
.....	38,524·88	.....	4,074·42	42,599·30	.....	.. Montreal, Que.....
19,867·20	22,065·79	.....	.....	41,932·99	.....	.. Quebec "
.....	45,240·97	.....	15,937·33	61,178·30	.....	.. St. Hyacinthe "
12,742·82	10,391·41	22,496·00	.....	23,134·23	22,496·00	.. Sherbrooke "
32,610·02	116,223·05	22,496·00	20,011·75	168,844·82	22,496·00	..... Totals.....
6,189·54	6,320·55	.....	.....	12,510·09	.....	.. St. John, N.B.... .
153,880·97	416,005·20	101,150·15	20,011·75	589,897·92	101,150·15	..... Grand totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

the Year ended June 30, 1901.

Cr.

Entered for Consumption.		Removed to other Divisions.	Exported.		Remaining in Warehouse.	Totals.	
Vinegar.	Duty.	Vinegar.	Vinegar.	Duty.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Galls.	\$ cts.	Galls.	Galls.	Lbs.
2,907·00	116 28	.....	.....	.....	1,104·92	4,011 92	.....
73,757·11	2,950 28	.....	.....	.....	47,420·94	121,178·05	.....
13,332·25	533 29	.....	.....	.....	16,983·20	30,315·45	.....
.....	.....	.....	.....	75,921·00	.....	.....	75,921·00
105,935·25	4,237 46	4,074·42	728·18	.....	142,299·74	253,037·59	.....
.....	.....	.....	.....	2,733·15	.....	.....	2,733·15
195,931·61	7,837 31	4,074·42	728·18	78,654·15	207,808·80	408,543·01	78,654·15
.....
15,290·92	611 64	.....	.....	.....	27,308·38	42,599·30	.....
19,867·20	794 68	.....	.....	.....	22,065·79	41,932·99	.....
19,109·49	764 38	.....	.....	.....	42,068·81	61,178·30	.....
7,196·90	287 87	15,937·33	.....	22,496·00	.....	23,134·23	22,496·00
61,464·51	2,458 57	15,937·33	. . . .	22,496·00	91,442·98	168,844·82	22,496·00
.....
6,189·54	247 58	.....	.....	.....	6,320·55	12,510·09	.....
263,585·66	10,543 46	20,011·75	728·18	101,150·15	305,572·33	589,897·92	101,150·15

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

Dr. No. 29.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from Last Year.	Placed in Warehouse.		Received from other Divisions.	Totals.		PROVINCES.
Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	1900.
4,871·72	199,394·55	78,120 ³ / ₄	9,646·71	213,912·98	78,120 ³ / ₄	Ontario.....
15,628·50	43,598·46	10,782	16,194·18	75,421·14	10,782	Quebec.....
.....	6,189·54	.....	.....	6,189·54	.....	New Brunswick.....
20,500·22	249,182·55	88,902 ³ / ₄	25,840·89	295,523·66	88,902 ³ / ₄	..... Totals.....
						1901.
115,081·41	293,461·60	78,654·15	.....	468,543·01	78,654·15	Ontario.....
32,610·02	116,223·05	22,496	20,011·75	168,844·82	22,496	Quebec.....
6,189·54	6,320·55	.....	.....	12,510·09	.....	New Brunswick.....
153,880·97	416,005·20	101,150·15	20,011·75	589,897·92	101,150·15	..... Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

for the Years ended June 30, 1900 and 1901.

CR.

Entered for Consumption.		Removed to other Divisions.	Exported.		Remaining in Warehouse	Totals.	
Vinegar.	Duty.	Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.
69,984·88	2,799·40	24,395·50	4,451·19	78,120 ³ / ₄	115,081·41	213,912·98	78,120 ³ / ₄
41,365·73	1,654·62	1,445·39	.....	10,782	32,610·02	75,421·14	10,782
.....	.....	.....	.....	.....	6,189·54	6,189·54	.....
111,350·61	4,454·02	25,840·89	4,451·19	88,902 ³ / ₄	153,880·97	295,523·66	88,902 ³ / ₄
195,931·61°	7,837·31	4,074·42	728·18	78,654·15	207,808·80	408,543·01	78,654·15
61,464·51	2,458·57	15,937·33	.....	22,496	91,442·98	168,844·82	22,496
6,189·54	247·58	.....	.....	.....	6,320·55	12,510·09	.....
263,585·66	10,543·46	20,011·75	728·18	101,150·15	305,572·33	589,897·92	101,150·15
						1900.	1901.
Total duty collected, ex-manufactory and ex-warehouse						\$ 28,192 25	\$ 42,067 16
" on licenses						2,000 00	2,175 00
Totals....						\$ 30,192 25	\$ 44,242 16

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 30.—STATEMENT showing the transactions in Vinegar in the Bonded Manufactories in the Dominion of Canada, during the Year ended June 30, 1901.

On hand July 1, 1900.	Manufactured during the Year.	Brought in.	Totals.	DIVISIONS.	Removed.	On hand June 30, 1901.	Totals.
Galls.	Galls.	Galls.	Galls.		Galls.	Galls.	Galls.
1,106 70	76,280 87	...	77,387 57	... Brantford, Ont	76,282 65	1,101 92	77,387 57
21,923 78	181,942 06	43,947 57	247,813 41	... Hamilton "	192,386 40	55,427 01	247,813 41
...	52,869 17	...	52,869 17	... Kingston "	35,885 97	16,983 20	52,869 17
98,999 50	345,175 95	...	444,175 45	... Toronto "	301,875 71	142,299 74	444,175 45
122,029 98	656,268 05	43,947 57	822,245 60	... Totals.	606,430 73	215,814 87	822,245 60
6,788 32	260,218 43	10,395 04	277,401 79	... Montreal, Que.	241,113 74	36,288 05	277,401 79
19,867 20	101,208 48	...	121,075 68	... Quebec "	99,009 89	22,065 79	121,075 68
365 29	121,177 11	246 80	121,789 20	... St. Hyacinthe, Que.	77,469 08	44,320 12	121,789 20
15,680 22	32,424 43	...	48,104 65	... Sherbrooke "	48,104 65	...	48,104 65
42,701 03	515,028 45	10,641 84	568,371 32	... Totals.	465,697 36	102,673 96	568,371 32
6,189 54	28,436 13	...	34,625 67	... St. John, N.B.	28,305 12	6,320 55	34,625 67
170,920 55	1,199,732 63	54,589 41	1,425,242 59	... Grand Totals	1,100,433 21	324,809 38	1,425,242 59

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

APPENDIX A—Continued—ACETIC ACID.

No. 31.—RETURN of Manufactures for the Year ended June 30, 1901.

DIVISIONS.	LICENSESES.		MANUFAC- TURED.	PAID DUTY EX-MANUFACTORY.		FREE, DUTY PAID ACID TAKEN FOR RE- WORKING.	WARE- HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	Acetic Acid.	Acetic Acid.	Duty.	Acetic Acid.	Acetic Acid.	
			Galls.	Galls.	\$ cts.	Galls.	Galls.	\$ cts.
Toronto, Ont..	1	50	223,555·84	152,969·74	6,118 79	4,827·77	65,758·33	6,168 79
Montreal, Que.	1	50	7,754·67	1,043·46	41 74	.....	6,711·21	91 74
Totals.....	2	100	231,310·51	154,013·20	6,160 53	4,827·77	72,469·54	6,260 53

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

No. 32.—COMPARATIVE STATEMENT of Manufactures for the Years ended June 30, 1900 and 1901.

PROVINCES.	LICENSESES.		MANUFAC- TURED.	PAID DUTY EX-MANUFACTORY.		FREE, DUTY PAID ACID TAKEN FOR RE- WORKING.	WARE- HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	Acetic Acid.	Acetic Acid.	Duty.	Acetic Acid.	Acetic Acid.	
			Galls.	Galls.	\$ cts.	Galls.	Galls.	\$ cts.
1900.								
Ontario	1	50	189,511·36	163,166·28	6,526 65	.....	26,345·08	6,576 65
Quebec	1	50	45,316·14	44,772·14	1,790 90	.....	544·00	1,840 90
Totals.....	2	100	234,827·50	207,938·42	8,317 55	.....	26,889·08	8,417 55
1901.								
Ontario	1	50	223,555·84	152,969·74	6,118 79	4,827·77	65,758·33	6,168 79
Quebec	1	50	7,754·67	1,043·46	41 74	.....	6,711·21	91 74
Totals.....	2	100	231,310·51	154,013·20	6,160 53	4,827·77	72,469·54	6,260 53

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

APPENDIX A—Continued—ACETIC ACID.

DR. No. 33.—WAREHOUSE RETURN for the Year ended June 30, 1901. CR.

Remain- ing in Ware- house from last year.	Placed in Ware- house.	Totals.	DIVISIONS.	Entered for Con- sumption.	Duty.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.	Galls.		Galls.	\$ cts.	Galls.	Galls.
26,345 08	65,758 33	92,103 41	.....Toronto	61,304 25	2,452 18	30,799 16	92,103 41
.....	6,711 21	6,711 21	.....Montreal	4,922 81	196 91	1,788 40	6,711 21
26,345 08	72,469 54	98,814 62	.....Totals	66,227 06	2,649 09	32,587 56	98,814 62

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—ACETIC ACID.

CR.

Remain- ing in Ware- house from last year.	Placed in Ware- house.	Totals.	PROVINCES.	Entered for Con- sumption.	Duty.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.	Galls.	1900.	Galls.	\$ cts.	Galls.	Galls.
26,800 33 3,390 65	26,345 08 544 00	53,145 41 3,934 65	... Ontario..... ... Quebec	26,800 33 3,934 65	1,072 02 157 39	26,345 08	53,145 41 3,934 65
30,190 98	26,889 08	57,080 06	Totals	30,734 98	1,229 41	26,345 08	57,080 06
			1901.				
26,345 08	65,758 33 6,711 21	92,103 41 6,711 21	... Ontario..... ... Quebec	61,304 25 4,922 81	2,452 18 196 91	30,799 16 1,788 40	92,103 41 6,711 21
26,345 08	72,469 54	98,814 62	Totals	66,227 06	2,649 09	32,587 56	98,814 62

	1900.	1901.
Total duty collected, ex-manufactory and ex-warehouse.....	\$ 9,546 96	\$ 8,809 62
" on licenses.....	100 00	100 00
	<hr/>	<hr/>
	\$ 9,646 96	\$ 8,909 62

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—METHYLATED SPIRITS.

No. 35.—STATEMENT showing quantity of Raw Materials on hand at beginning and end of year and brought in and used during the Year 1900–1901.

DR.

CR.

(A)							
Names of Articles.	Stock on hand July, 1900.	Brought in during the year.	Total to be Accounted for.	Used in manufacture of Methylated Spirits.	Sold.	Stock on hand June 30, 1901.	Total Accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol.....	4,387·52	73,630·29	78,017·81	69,138·13	.....	8,879·68	78,017·81
Wood Naphtha	5,117·82	28,229·24	33,347·06	26,898·96	91·93	6,356·17	33,347·06

(B)							
STATEMENT showing quantity of Raw Material used and Methylated Spirits produced therefrom.							
Alcohol used. Statement (A) above.	Wood Naphtha used. Statement (A) above.	Methylated Spirits used. Statement (C) below.	Total to be Accounted for.	Methylated Spirits produced.	Loss in Manufacture.		Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p. c.	Pr'f galls.
69,138·13	26,898·96	.....	96,037·09	94,653·06	1,384·03	1·46	96,037·09

(C)								
STATEMENT showing quantity of Methylated Spirits on hand at beginning and end of year, and brought in, sold and otherwise accounted for during the Year.								
Stock on hand July 1, 1900.	Manufactured as above. Statement (B)	Brought in during the year.	Total to be Accounted for.	Sold.	Used in Methylated Spirits Warehouse.	Re-used in Manufacture of Methylated Spirits.	Stock on hand June 30, 1901.	Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
2,911·68	94,653·06	.....	97,564·74	94,449·75	.....	.....	3,114·99	97,564·74

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

APPENDIX A—*Continued.*

No. 36.—STATEMENT of Lumber measured, culled and counted, through the Office of the Supervisor of Cullers, at the Port of Quebec, during the Fiscal Year ended June 30, 1901.

Pieces.	Description.	Measured culled and counted.	Tons standard.	Rate.	Cullers' fees.	Total accrued.
				cts.	\$ cts.	\$ cts.
22,661	Waney White Pine.....	Stringed...	34,384 01			
1	" Red Pine.....	"	1 07			
1	" Oak.....	"	1 20			
1,747	" Elm.....	"	955 35			
5,589	" Ash.....	"	3,177 03			
20,637	" Birch.....	"	10,994 10			
564	" Maple.....	"	543 37			
340	" Hickory.....	"	116 23			
14	" Basswood.....	"	16 07			
28	" Cherry.....	"	14 15			
17	" Butternut.....	"	12 32			
1,146	" Walnut.....	"	532 13			
1	" Balm of Gilead....	"	1 38			
3	" Whitewood.....	"	2 13			
245	" Chestnut.....	"	216 17			
			50,970 29	9 $\frac{3}{4}$	4,778 51	
13,286	Square White Pine.....	Measured..	13,428 11	6 $\frac{1}{4}$	839 27	
1,535	" Red Pine.....	"	1,526 35			
6,552	" Oak.....	"	10,704 39			
15,784	" Elm.....	"	18,503 08			
373	" Hickory.....	"	309 26			
2,716	" Birch.....	"	1,110 07			
1	" Maple.....	"	0 29			
1	" Tamarac.....	"	0 22			
			32,156 06	8 $\frac{1}{4}$	2,652 88	
				Add for fractions....		8,270 66 0 12
						8,270 78

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

DR.

No. 37.--HYDRAULIC and other Rents, &c.,

Balances due on July 1, 1900.	Rents and Interest accrued up to June 30, 1901.	Totals.	Numbers.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
100 00	200 00	300 00	1	Ottawa River...	Perley & Pattee.....	J. R. Booth
50 00	100 00	150 00	2	"	Thompson & Perkins....	"
150 00	300 00	450 00	3	"	Lyman Perkins.....	"
.....	300 00	300 00	4	"	R. Blackburn <i>et al</i>	McKay Milling Co., Ltd
.....	100 00	100 00	5	"	J. & J. Petrie.....	Ottawa Electric Co...
50 00	100 00	150 00	6	"	A. H. Baldwin	"
.....	300 00	300 00	7	"	Ottawa Electric Ry. Co..	.....
200 00	400 00	600 00	8	"	Perley & Pattee.....	Ottawa Electric Co....
.....	100 00	100 00	9	"	J. M. Currier.....	N. S. Blaisdell
.....	600 00	600 00	10	"	Harris, Bronson & Co...	The Bronson & Weston Lumber Co.....
.....	200 00	200 00	11	"	Levi Young	Ottawa Electric Ry. Co
.....	104 00	104 00	12	"	J. R. Booth .....	.....
.....	10 00	10 00	13	"	Bronson & Weston .....	.....
.....	100 00	100 00	14	" .....	" .....	.....
.....	96 00	96 00	15	"	Perley & Pattee.....	J. R. Booth.....
40 00	8 00	48 00	16	"	L. M. Coutlee	Mary Conroy.....
570 84	.....	570 84	17	"	John Rochester.....	.....
.....	25 00	25 00	18	"	Nérée Têtreau.....	Thomas Ahearn.....
200 00	.....	200 00	19	"	Hon. J. Skead.....	.....
96 00	.....	96 00	20	" .....	" .....	.....
.....	1 00	1 00	21	"	G. A. Grier & Co	Ottawa Investment Co.
380 00	.....	380 00	22	"	John Rankin .....	.....
75 00	150 00	225 00	23	"	J. R. Booth .....	.....
45 00	5 00	50 00	24	"	Colin Dewar.....	.....
.....	50 00	50 00	25	"	Bronson & Weston..	.....
2 00	1 00	3 00	26	"	Alfred Desjardins.....	.....
10 00	10 00	20 00	27	"	Ottawa Electric Co .....	.....
.....	1 00	1 00	1	St. Lawrence R.	Que. Har. Commissioners	.....
50 00	25 00	75 00	2	"	Rich. and Ont. Nav. Co.	.....
.....	1 00	1 00	3	Kingston, Ont..	The Frontenac Milling Co., Ltd .....	.....
.....	1 00	1 00	4	Quebec.....	Corporation of Quebec..	.....
.....	1 00	1 00	5	"	Narcisse Blais.....	.....
.....	5 00	5 00	6	Richibucto Har.	Win. Hudson .....	.....
.....	1 00	1 00	7	Rondeau Har...	School Trustees..	.....
.....	1 00	1 00	8	Collingwood H.	Great North'n Transit Co.	.....
1 00	1 00	2 00	9	Ottawa.....	E. G. Laverdure.....	.....
.....	1 00	1 00	10	Walkerton, Ont.	D. Robertson & J. Rowland	.....
1 00	1 00	2 00	11	Three Rivers...	Corporation of Three Riv.	.....
.....	100 00	100 00	12	"	W. Ritchie.....	.....
165 00	.....	165 00	13	British Columbia	A. Peel .....	.....
90 00	.....	90 00	14	"	Jonathan Maury.....	.....
25 00	25 00	50 00	15	"	Roderick Finlayson.....	.....
25 00	25 00	50 00	16	"	Joseph Spratt.....	.....
.....	1 00	1 00	17	"	Bank of British Columbia	.....
.....	1 00	1 00	18	"	W. Dodd.....	.....
.....	12 00	12 00	19	"	D. W. Gordon .....	.....
.....	5 00	5 00	20	"	S. Williams.....	.....
.....	5 00	5 00	21	"	Geo. H. Huff .....	.....
.....	1 00	1 00	22	"	Canadian Pac. Ry. Co...	.....
.....	50 00	50 00	23	"	John Reid..	.....

Lessees' Accounts, 1900-1901.

CR.

Description of Property.	Numbers.	Date to which Account is made up.	Paid during fiscal Year.	Balances due on June 30, 1901.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Lots B and C, Chaudière St., service ground.....	1	June 30, 1901	200 00	100 00	300 00
Lot D	2	" 30, 1901	100 00	50 00	150 00
Lots E, F and G, South Head St.	3	" 30, 1901	300 00	150 00	450 00
Lots H, I and J, grist mill, South Head St.....	4	" 30, 1901	150 00	150 00	300 00
Lot K, fanning mill, South Head St.....	5	Dec. 31, 1900	100 00	.....	100 00
Lot L, service ground.....	6	" 31, 1900	150 00	.....	150 00
Lots Q, R and T, service ground, North Middle St....	7	" 31, 1900	300 00	.....	300 00
Lots M, N O and P, service ground (no water used)....	8	" 31, 1900	600 00	.....	600 00
Lot S, service ground.....	9	June 30, 1901	100 00	.....	100 00
Lots U, V, W, X and Y, service ground.....	10	" 30, 1901	600 00	.....	600 00
Two strips of land	11	Jan. 1, 1902	200 00	.....	200 00
Lumber yard at head of slides.....	12	Sept. 20, 1901	104 00	.....	104 00
Bridge over slides	13	June 30, 1902	10 00	.....	10 00
Strip of land, Amelia Island.....	14	Jan. 1, 1902	100 00	.....	100 00
Reserve, head of Chaudière Island.....	15	" 1, 1902	96 00	.....	96 00
Small Island, Deschênes Rapids.....	16	" 1, 1901	.....	48 00	48 00
Portion of lot 39, Concession 'A,' Nepean.....	17	Feb. 1, 1885	.....	570 84	570 84
Excavated channel slide and two dams, Little Chaudière.	18	Mar. 1, 1902	25 00	.....	25 00
Water lots opposite lot 30, Concession 'A,' Nepean....	19	Dec. 1, 1891	.....	200 00	200 00
Three small islands, Ottawa River.....	20	May 1, 1891	.....	96 00	96 00
Covering over portion of Ottawa slides.....	21	Nov. 10, 1901	1 00	.....	1 00
East portion of Hawley's Island	22	June 30, 1891	.....	380 00	380 00
Piece of land, south-west end of Union Bridge.	23	Nov. 12, 1901	150 00	75 00	225 00
Piece of land on Victoria Island.....	24	June 15, 1902	.....	50 00	50 00
Piece of land, south side of Middle St., Victoria Island..	25	Aug. 31, 1901	50 00	.....	50 00
Piece of land, Longue Pointe Rouge, Templeton, Ottawa County.....	26	Oct. 24, 1901	3 00	.....	3 00
Lot Pa, South Head St.....	27	Jan. 10, 1902	20 00	.....	20 00
Small lot near Custom House, Quebec.....	1	Sept. 1, 1901	1 00	.....	1 00
Roadway from pier at Côteau Landing.....	2	July 1, 1901	.....	75 00	75 00
Portion of the Graving Dock, Gore St., Ont.....	3	May 31, 1902	1 00	.....	1 00
Old Provincial Government Building grounds on Mountain Hill.....	4	June 25, 1902	1 00	.....	1 00
Privilege to erect bridge on St. Charles River.....	5	Feb. 6, 1902	1 00	.....	1 00
Piece of land at North Beach.....	6	June 30, 1900	5 00	.....	5 00
Use of old log house formerly used as Custom House, Shrewsbury, Ont.....	7	Sept. 11, 1900	1 00	.....	1 00
Use of old breakwater for storing coal.....	8	Feb. 5, 1902	.....	1 00	1 00
South-east half of lot 8, Ottawa.....	9	Dec. 18, 1901	.....	2 00	2 00
Right of way over strip of land.....	10	April 27, 1902	1 00	.....	1 00
Lot of land on St. Christopher Island, St. Maurice River	11	Dec. 1, 1901	2 00	.....	2 00
Outlet of River St. Maurice.....	12	June 30, 1901	.....	100 00	100 00
Portion of Assay Office, New Westminster	13	June 11, 1881	.....	165 00	165 00
" "	14	" 11, 1881	.....	90 00	90 00
Privilege to erect two bulk heads, Rock Bay, Victoria Harbour.....	15	" 1, 1902	25 00	25 00	50 00
Privilege to build a wharf opposite his own property, Victoria Harbour.....	16	" 1, 1902	25 00	25 00	50 00
Right of drainage through Government property, Nanaimo.....	17	Dec. 1, 1901	1 00	.....	1 00
Old Government House, Yale.....	18	July 24, 1900	1 00	.....	1 00
Beach lots A, C, E and F, front of 7, 8 and 9, Nanaimo Harbour..	19	Aug. 27, 1901	12 00	.....	12 00
Frontage on lot 7, block M, Victoria.....	20	July 16, 1901	5 00	.....	5 00
Permission to build a wharf on lot A, block 2, Somas River, Alberni, B.C.....	21	Aug. 12, 1901	5 00	.....	5 00
Portion of Custom House lot, New Westminster.....	22	April 14, 1902	1 00	.....	1 00
Lot 1, block 13, corner Beghie and Columbia Sts., New Westminster.....	23	May 12, 1902	50 00	.....	50 00

Dr.

No. 37.--HYDRAULIC and other Rents, &c.,

Balances due on July 1, 1900.	Rents and Interest accrued up to June 30, 1901.	Totals.	Numbers.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
70 00	.....	70 00	24	Rivière du Lièvre	Dominion Phosphate Co. Ltd .....	.....
.....	1 00	1 00	25	Charlottetown...	Rt. Rev. Bishop McIntyre	Rt. Rev. Bishop McDonald.....
20 00	20 00	40 00	26	Rivière St. Maurice	Laurentides Pulp Co. Ltd. ....	.....
.....	16 00	16 00	27	Antigonish, N.S.	L. C. Archibald .....	.....
.....	1 00	1 00	28	Owen Sound...	Grand Trunk Railway...	.....
240 00	.....	240 00	29	Windsor	Archie McNee .....	.....
.....	1 00	1 00	30	Levis, Quebec...	Cyrille Robitaille .....	.....
.....	1 00	1 00	31	Port Morien, N.S.	The Gourie & Blackhouse Collieries, Ltd.....	.....
5 00	5 00	10 00	32	Bayfield, N.S...	Chas. S. Gass. ....	.....
.....	1 00	1 00	33	" ..	" .....	.....
2,660 84	3,570 00	6,230 84				

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

SESSIONAL PAPER No. 12

Lessees' Accounts, 1900-1901--Concluded.

CR.

Description of Property.	Numbers.	Date to which Ac- count is made up.	Paid during Fiscal Year.	Balances due on June 30, 1901.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Permission to erect a landing at Little Rapids, Rivière du Lièvre	24	April 30, 1898		70 00	70 00
Leave to connect drain to main service of public building.....	25	May 16, 1902		1 00	1 00
Tract of land, Châte de la Grand-Mère, St. Maurice River.	26	June 17, 1902	20 00	20 00	40 00
Track of land and water lot, McNair's Cove.....	27	Dec. 30, 1901	16 00		16 00
Lot of land west of Sydenham River	28	" 31, 1901	1 00		1 00
Lot on Ouellette St., Windsor, Ont.....	29	April 30, 1900		240 00	240 00
Ground rent.....	30	" 4, 1902	1 00		1 00
Water lot for the purpose of constructing a pier.	31	Dec. 20, 1901	1 00		1 00
Water lot.....	32	" 7, 1901	5 00	5 00	10 00
"	33	June 8, 1902		1 00	1 00
Grand total			3,541 00	2,689 84	6,330 84

W. J. GERALD,
Deputy Minister.

APPENDIX

No. 37 (A).—HYDRAULIC and other Rents, &c.—

Balances due on July 1, 1900.	Totals.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.			LAND SALES—PRINCIPAL ACCOUNT.
12,092 83	12,092 83	1	Hamilton and Port Dover Road..	Choat and Kern
433 34	433 34	2	Bonner's property, Quebec. . . .	Timothy Sullivan, now M. Murphy..
333 34	333 34	3	.....	John Bailey, now Alex. Powell
300 00	300 00	4	.....	Abraham Thompson
147 80	147 80	5	.....	John Boomer
248 40	248 40	6	.....	John Garbatz, now J. C. Nolan
154 80	154 80	7	.....	N. H. Bowen
600 00	600 00	8	.....	Estate Robert Reid
333 33	333 33	9	.....	John Chevalier
533 33	533 33	10	.....	Daniel Holden
333 33	333 33	11	.....	George Creeley
63 00	63 00	12	.....	Thomas McAdam
15,573 50	15,573 50			LAND SALES—INTEREST ACCOUNT.
6,298 25	6,298 25	1	Hamilton and Port Dover Road..	Choat & Kern (matured)
558 00	558 00	2	Bonner's property, Quebec. . . .	Timothy Sullivan, now M. Murphy..
120 00	120 00	3	.....	John Bailey, now Alex. Powell
306 00	306 00	4	.....	Abraham Thompson
155 22	155 22	5	.....	John Boomer
275 82	275 82	6	.....	John Garbatz, now J. C. Nolan
208 95	208 95	7	.....	N. H. Bowen
828 00	828 00	8	.....	Estate Robert Reid
190 00	190 00	9	.....	John Chevalier
298 68	298 68	10	.....	Daniel Holden
35 91	35 91	11	.....	George Creeley
100 00	100 00	12	.....	Thomas McAdam
100 00	100 00	13	Joseph Brook, tenant
9,474 83	9,474 83			

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

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A—Concluded.

Lessees' Accounts, 1900-1901—Concluded.

Description of Property.	Number.	Date to which the account is made up.	Balances due on June 30, 1901.	Totals.
			\$ cts.	\$ cts.
Hamilton and Port Dover & Caledonia Bridge.....	1		12,092 83	12,092 83
Lot No. 1, Wolfe Street.....	2		433 34	433 34
" 9 ".....	3		333 34	333 34
" 49 ".....	4		300 00	300 00
" 73 and 74, Tower Street.....	5		147 80	147 80
" 64, Wolfe Street and 211 and 252 Ware Street..	6		248 40	248 40
" 67 and 68, Monument Street.....	7		154 80	154 80
" 22 and 23, Wolfe Street.....	8		600 00	600 00
" 32, Wolfe Street.....	9		333 33	333 33
" 65 and 66, Wolfe Street.....	10		533 33	533 33
" 31, Wolfe Street.....	11		333 33	333 33
" 135, Church Street.....	12		63 00	63 00
			15,573 50	15,573 50
.....	1	June 30, 1874..	6,298 25	6,298 25
Lot No. 1, Wolfe Street.....	2	May 1, 1889 ..	558 00	558 00
" 9 ".....	3	" ..	120 00	120 00
" 49 ".....	4	" ..	306 00	306 00
" 73 and 74, Tower Street.....	5	" ..	155 22	155 22
" 64, Wolfe Street, and 211 and 252 Ware Street.	6	" ..	275 82	275 82
" 67 and 68, Monument Street.....	7	" ..	208 95	208 95
" 22 and 23, Wolfe Street.....	8	" ..	828 00	828 00
" 32, Wolfe Street.....	9	Nov. 1, 1863..	190 00	190 00
" 65 and 66, Wolfe Street.....	10	" ..	298 68	298 68
" 31, Wolfe Street.....	11	" ..	35 91	35 91
" 135, Church Street.....	12	" ..	100 00	100 00
Monument Hotel.	13	" ..	100 00	100 00
			9,474 83	9,474 83

W. J. GERALD,
Deputy Minister.

APPENDIX B.

No. 1.—Details of Excise Expenditures for the Year ended June 30, 1901.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
McAllister, A....	Salary as Collector for year.....		37 80	7 20	1,845 00	
Standish, J. G....	" Special Class Exciseman for year		28 04	4 32	1,367 64	
Pole, C. W.....	" Deputy Collector for year.		25 96	3 60	1,270 44	
McCoy, W.....	" 1st Class Exciseman " ..		20 23	3 00	992 28	
McCuaig, A. F....	" Deputy Collector " ..		16 04	2 88	781 08	
McFee, A. C.....	" 3rd Class Exciseman " ..		24 60	2 88	677 52	
Brown, W. J.....	" Probationary Exciseman from March 25, 1901, to June 30, 1901.....	6 71		0 72	126 95	
	Salaries	6 71	152 67	24 60	7,060 91	
	Contingencies.....				699 36	
						7,760 27
	<i>Brantford.</i>					
Spence, John....	Salary as Collector from July 1 to Aug. 31, 1900.....		5 32	1 20	260 14	
Sinon, E. H.. ...	" Deputy Collector from July 1 to Aug. 31, 1900, and Collector from Sept. 1, 1900, to June 30, 1901....		27 30	6 60	1,332 70	
Walsh, D. J.....	" Special Class Exciseman for year.....		24 00	4 32	1,171 68	
Weyms, C.....	" 1st Class Exciseman for year		19 96	2 88	977 16	
Bell, J. E.....	" 1st " " ..		19 96	2 88	977 16	
Hart, P. D.....	" 2nd " " ..		16 96	2 88	830 16	
Orr, H. N.....	" 1st " " ..		30 53	2 88	837 84	
Berry, H. L.....	" 3rd " " ..	30 72		2 88	581 40	
Sloan, Wm.....	" Deputy Collector from Sept. 1, 1900, to June 30, 1901.....	45 80		3 00	867 80	
	Salaries.....	76 52	144 03	29 52	7,836 04	
	Contingencies.....				910 72	
						8,746 76
	<i>Cornwall.</i>					
Mulhern, M. M..	Salary as Collector for year		20 00	3 60	976 40	
	Contingencies				97 85	
						1,074 25
	<i>Guelph.</i>					
Powell, J. B.....	Salary as Collector for year.....		37 80	7 20	1,845 00	
Till, T. M.....	" Deputy Collector for year.		27 24	3 60	1,334 15	
Dawson, W.	" Special Class Exciseman for year		28 04	4 32	1,367 64	
Woodward, G.W.	" " " ..		24 00	4 32	1,171 68	
Broadfoot, S.....	" Accountant for year.....		19 96	4 32	975 72	
Bish, P.....	" 1st Class Exciseman for year		19 96	2 88	977 16	
Spence, F. H.....	" 1st " " ..		19 96	2 88	977 16	
Bowman, A.....	" 1st " " ..		19 96	2 88	977 16	
O'Donoghue, M.J.	" 1st " " ..		20 03	2 88	975 84	
Kilroy, J. T.....	" 1st " " ..		20 03	2 88	975 84	
Brain, A. F.....	" 1st " " ..		31 26	2 88	858 36	
O'Brien, E. C....	" 2nd " " ..		16 96	2 88	830 16	
Howie, A.....	" 3rd " " ..		15 00	2 88	732 12	

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900-1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts Paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Glueph—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alteman, P. J.	Salary as 3rd Class Exciseman for year	.....	23 52	2 88	648 60	
Coutts, J. J.	" 3rd " from Mar. 25 to June 30, 1901.	6 71	.....	0 72	126 95	
	Salaries	6 71	323 72	50 40	14,773 54	
	Contingencies . . . . .	.....	.....	.....	1,214 66	
	<i>Hamilton.</i>					15,988 20
Miller, W. F.	Salary as Collector for year . . . . .	.....	43 96	14 40	2,141 64	
Cameron, D. M.	" Special Class Exciseman for year . . . . .	.....	30 00	4 32	1,465 68	
Ross, S. F.	" Deputy Collector for year . . . . .	.....	30 00	7 20	1,462 80	
Donaghy, W.	" Special Class Exciseman for year . . . . .	.....	28 04	4 32	1,367 64	
Baby, W. A. D. . . . .	" " " " . . . . .	.....	28 04	4 32	1,367 64	
Crawford, W. P.	" Accountant for year . . . . .	.....	23 48	4 32	1,147 20	
O'Brien, J. F.	" 1st Class Exciseman for year . . . . .	.....	19 96	2 88	977 16	
Irwin, R.	" 1st " " " . . . . .	.....	19 96	2 88	977 16	
Dumbrille, R. W.	" 1st " " " . . . . .	.....	19 96	2 88	977 16	
Weir, J.	" 1st " " " . . . . .	.....	19 96	2 88	977 16	
Hobbs, G. N.	" 1st " " " . . . . .	.....	18 68	2 88	913 44	
Wardell, R. S. R.	" 1st " " " . . . . .	.....	32 72	2 88	899 40	
Logan, J.	" 2nd " " " . . . . .	.....	16 96	2 88	830 16	
Amor, W.	" 2nd " " " . . . . .	.....	16 96	2 88	830 16	
Hayhurst, T. H.	" 2nd " " "	40 29	.....	2 88	763 08	
McKay, G. W.	" 3rd " from July 1, 1900, to April 30, 1901 . . . . .	.....	12 50	2 40	610 10	
Bishop, J. B.	" 3rd Class Exciseman for year	31 44	.....	2 88	595 68	
Blackman, C.	" Messenger for year	25 04	.....	.....	474 96	
Cheseldine, J. H.	" 3rd Class Exciseman from April 1 to June 30, 1901	6 71	.....	0 72	126 95	
Lawlor, J. J.	" " " "	6 71	.....	0 72	126 95	
	Salaries	110 19	361 18	71 52	19,032 12	
	Contingencies . . . . .	.....	.....	.....	984 01	
	<i>Kingston.</i>					20,016 13
Dickson, C. T.	Salary as Collector for year . . . . .	.....	31 90	7 20	1,553 40	
Grimason, T.	" Deputy Collector for year . . . . .	.....	24 00	3 60	1,172 40	
Hanley, A.	" Asst. Accountant " . . . . .	.....	19 96	2 88	977 16	
McFarland, C. D.	" 1st Class Exciseman " . . . . .	.....	19 96	2 88	977 16	
Lyons, E.	" 1st " " " . . . . .	.....	19 96	2 88	977 16	
Browne, G. W.	" 2nd " " " . . . . .	.....	16 96	2 88	830 16	
O'Donnell, J.	" 3rd " " " . . . . .	.....	15 00	2 88	732 12	
Fahey, E.	" 3rd " " " . . . . .	.....	12 60	2 88	614 52	
	Salaries . . . . .	.....	160 34	28 08	7,834 08	
	Contingencies . . . . .	.....	.....	.....	724 41	
	<i>London.</i>					8,558 49
Alexander, T.	Salary as Collector for year . . . . .	.....	37 80	7 20	1,845 00	
Spereman, J. J.	" Special Class Exciseman for year . . . . .	.....	31 96	4 32	1,563 72	
Davis, T. G.	" Deputy Collector for year . . . . .	.....	30 00	3 60	1,466 40	
McSween, J.	" 1st Class Exciseman for year . . . . .	.....	19 96	2 88	977 16	
Hicks, W. H.	" Deputy Collector for year . . . . .	.....	19 96	4 68	975 36	
Coles, F. H.	" Accountant for year . . . . .	.....	19 96	4 32	975 72	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900-1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>London—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Stewart, J.	Salary as 1st Class Exciseman for year		19 96	2 88	977 16	
Lee, E.	" 1st Class Exciseman for year		19 96	2 88	977 16	
Wilson, D.	" Asst. Accountant for year.		19 96	2 88	977 16	
Girard, I.	" 1st Class Exciseman " ..		19 96	2 88	977 16	
		Insur- ance.				
Boyle, P.	" 1st " " ..	71 76	29 92	2 88	895 44	
Webbe, C. E. A..	" 2nd " " ..		16 96	2 88	830 16	
Tracy, J. P.	" 2nd " " ..		16 96	2 88	830 16	
Davis, J.	" 2nd " " ..		16 96	2 88	830 16	
Foster, H.	" 2nd " " ..		28 80	2 88	793 32	
Whitehead, J. P	" Deputy Collector " ..	32 48		2 88	614 64	
Talbot, J.	" 3rd Class Exciseman " ..	33 00		2 88	624 12	
	Salaries.....	65 48	349 08	53 68	17,130 00	
	Contingencies.....				1,185 46	
	Insurance.....	71 76				
						18,315 46
	<i>Ottawa.</i>					
Costigan, H. A..	Salary as Collector for year.....	79 96		7 20	1,512 84	
McGuire, T.	" Deputy Collector for year.	55 04		3 60	1,041 36	
Slattery, R.	" 1st Class Exciseman " ..		19 96	2 88	977 16	
Bennett, J. E. H.	" Deputy Collector " ..	45 00		2 88	852 12	
Doyle, J. E. H.	" 3rd Class Exciseman from July 1, to Aug. 1, 1900.. ..		1 25	0 24	61 01	
Hinchey, E. H...	" 3rd Class Exciseman to Aug. 31; Accountant from Sept. 1 to June 30, 1900, for year.....		3 96	15 40	752 24	
Laporte, G.	" 3rd Class Exciseman for year		12 50	2 40	610 10	
	Salaries.....	180 00	49 11	23 16	5,806 83	
	Contingencies.....				461 72	
						6,268 55
	<i>Owen Sound.</i>					
Graham, W. J...	Salary as Collector for year.....		24 00	3 60	1,172 40	
Nichols, J. T....	" Deputy Collector for year.		19 96	2 88	977 16	
Johnson, J. J....	" 2nd Class Exciseman " ..		16 96	2 88	830 16	
Chisholm, W. N.	" Deputy Collector " ..		16 96	2 88	830 16	
Blyth, A.	" 3rd Class Exciseman " ..	35 58		2 88	674 04	
	Salaries.....	35 58	77 88	15 12	4,483 92	
	Contingencies.....				664 06	
						5,147 98
	<i>Perth.</i>					
McLenaghan, N..	Salary as Collector for year.....	70 04		7 20	1,322 76	
Mason, F.	" Special Class Exciseman for year		30 00	4 32	1,465 68	
Earle, R. H.	" Special Exciseman, from July 1, '00 to Apl 1, 1901.		18 00	3 24	878 76	
Goodman, A. W.	" 1st Class Exciseman for year		19 96	2 88	977 16	
Clarke, T.	" Deputy Collector for year.	30 00		2 88	567 12	
Noonan, H. T....	" " from July 3, 1900, to June 30, 1901.	29 83		3 60	563 34	
Rowan, W. E....	" Deputy Collector for year.	19 96		2 88	377 16	

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guan- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Perth—Con.</i>					
Egan, W.	Salary as Deputy Collector for year.			2 88	397 08	
George, J.	" " "	10 04		2 88	187 08	
	Salaries..	159 87	67 96	32 76	6,736 14	
	Contingencies... ..				537 04	
	<i>Peterborough.</i>					7,273 18
Hall, J. J....	Salary as Collector, from July 1 to Aug. 1, 1900.....		4 00	0 60	195 40	
Rudkins, W.	" Deputy Collector, from July 1, 1900 to Jan. 18, 1901, and Collector, from Jan. 19 to June 30, 1901.	45 01		3 60	852 75	
Howden, R.	" Deputy Collector for year.		16 01	2 88	781 08	
Bickle, J. W.	" " "		13 96	2 88	683 16	
Knowlson, J. B. .	" " "		13 96	2 88	683 16	
Rork, T.	" " from Jan. 19 to June 30, 1901	16 97		1 50	321 28	
	Salaries.....	61 98	47 96	14 34	3,516 83	
	Contingencies.....				439 14	
	<i>Port Arthur.</i>					3,955 97
Ironside, G. A. . .	Salary as Collector for year.....		19 96	3 60	976 44	
Waddingham, L. T.	" Deputy Collector, from July 2, '00 to May 5, 1901	2 02		2 43	39 54	
Robinson, R. S. . .	" Deputy Collector, from June 12 to 30, 1901.....	0 13		0 15	2 35	
	Salaries.....	2 15	19 96	6 18	1,016 33	
	Contingencies.				107 07	
	<i>Prescott.</i>					1,123 40
Dumbrille, J.	Salary as Collector for year.....		36 00	7 20	1,756 80	
Gerald, W. H. . . .	" Special Class Exciseman for year.....		30 00	4 32	1,465 68	
Keilty, T.	" Deputy Collector for year.		25 96	3 60	1,270 44	
Macdonald, A. B. .	" Special Class Exciseman for year.		24 00	4 32	1,171 68	
Marshall, F.	" 2nd Class Exciseman for year.....		16 96	2 88	830 16	
Keeler, G. S.	" 2nd Class Exciseman for year.....		16 96	2 88	830 16	
Wood, J. A.	" Deprty Collector for year.			2 88	797 04	
Ferguson, J.	" 3rd Class Exciseman "		15 00	2 88	732 12	
Johnston, G. E. . .	" " "		15 00	2 88	732 12	
White, J. B.	" Deputy Collector, from July 28, 1900, to June 30, 1901.....	23 15		2 64	437 84	
	Salaries.....	23 15	179 88	36 48	10,024 04	
	Contingencies.				410 87	
	<i>St. Catharines.</i>					10,434 91
Hesson, C. A.	Salary as Collector for year.....		24 00	7 20	1,168 80	
Harris, J. G.	" Deputy Collector for year.		34 96	2 88	962 16	
Milliken, E.	" 2nd Class Exciseman "		16 96	2 88	830 16	
Schram, R. L. H . .	" 3rd Class Exciseman "		24 60	2 88	677 52	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900-1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>St. Catharines—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Simpson, W. A..	Salary as Probationery Exciseman, f'm M'y 25 to J'e 30, 1901	6 71	.....	0 72	126 95	
	Salaries.....	6 71	100 52	16 56	3,765 59	
	Contingencies.....	.....	.....	.....	772 85	4,538 44
	<i>Stratford.</i>					
Caven, A.....	Salary as Collector for year		31 96	3 60	1,564 44	
Rennie, G.....	" Deputy Collector for year.		24 00	3 60	1,172 40	
Clark, A. F.....	" Accountant for year.....		19 96	4 32	975 72	
Egener, A.	" 1st Class Exciseman for year.....		19 96	2 88	977 16	
Waller, J... ..	" 3rd Class Exciseman for year.....		15 00	2 88	732 12	
Young, Robt. E..	" Deputy Collector, from June 13 to 30, 1901.....	1 24	.....	0 14	23 61	
	Salaries.....	1 24	110 88	17 42	5,445 45	
	Contingencies....	.....	.....	.....	605 53	6,050 98
	<i>Toronto.</i>					
Frankland, H. R.	Salary as Collector for year.....	92 16	.....	14 40	1,738 44	
Iler, B.	" Deputy Collector.....		31 96	7 20	1,560 84	
Gerald, C.....	" Special Class Exciseman for year.....		31 96	4 32	1,563 72	
Dudley, W. H ..	" " " ..		26 60	3 60	404 76	
Henderson, W...	" Deputy Collector....		30 00	3 60	1,466 40	
Blair, J. B.....	" Accountant for year.		25 63	3 96	1,253 67	
Boomer, J. B....	" Assist. Accountant for year		28 04	4 32	1,367 64	
Metcalf, W. F...	" Special Class Exciseman for year.....		24 00	4 32	1,171 68	
Boyd, S. I.	" Deputy Collector for year.. ..		24 00	2 88	1,173 12	
Dick, J. W.....	" Special Class Exciseman for year.....		24 00	4 32	1,171 68	
Evans, G. T.....	" " " ..		24 00	4 32	1,171 68	
Shanacy, M.....	" Deputy Collector for year.. ..		22 04	2 88	1,075 08	
Coleman, C.....	" " " ..		19 96	2 88	977 16	
Helliwell, H. N..	" 1st Class Exciseman for year		19 96	2 88	977 16	
O'Leary, T. J....	" 1st " " ..		19 96	2 88	977 16	
Flynn, D. J.....	" 1st " " ..		19 96	2 88	977 16	
Jamieson, R. C..	" Exciseman " ..		24 00	4 32	1,171 68	
Graham, W. T...	" 1st Class Exciseman " ..		19 96	2 88	977 16	
Doyle, B. J.....	" 1st " " ..		19 96	2 88	977 16	
Brennan, D. J...	" 1st " " ..		19 96	2 88	977 16	
Cook, W. R.....	" 1st " " ..		20 03	2 88	975 84	
Howard, W. W. S.	" 1st " " ..		21 58	3 12	973 94	
Hurst, L. B.....	" 1st " " ..		19 17	2 88	934 20	
Barber, J. S.....	" 2nd " " ..		16 96	2 88	830 16	
Murray, A. E....	" 2nd " " ..		16 96	2 88	830 16	
Dager, H. J.....	" Deputy Collector " ..	40 04	.....	2 88	757 08	
Jones, A.....	" 3rd Class Exciseman " ..		15 00	2 88	732 12	
Adams, J. S.....	" 3rd " " ..		15 00	2 88	732 12	
Coulter, A.....	" 3rd " " ..		25 20	2 88	691 92	
Boyd, J. F.....	" 3rd " " ..		21 36	2 88	586 17	
Falconer, R. H..	"	29 67	.....	2 88	560 99	
Graham, A. L....	"	29 43	.....	2 88	556 38	
Elliott, T. H.	" Deputy Collector for year..	12 52	2 88	234 60	
Dodds, E. W....	" Deputy Collector from July 1, 1900 to Oct. 31, 1900.		7 50	1 20	291 30	

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900-1901—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Toronto—Con.</i>					
Morton, H. McA.	Salary as Probationary Exciseman from Jan. 9, to April 30, 1901.....	7 78		0 96	147 14	
Burns, R. J.....	" Probationary Exciseman from Jan. 2, 1900 to June 30, 1901.....	12 41		1 44	234 76	
	Salaries.....	224 01	634 71	125 88	33,199 39	
	Contingencies				2,060 65	
						35,260 04
	<i>Windsor.</i>					
Kenning, J. H....	Salary as Collector for year.....		43 96	14 40	2,141 64	
Bouteiller, G. A..	" Special Class Exciseman for year.		31 96	4 32	1,563 72	
Conway, B. J....	" " " "		30 00	4 32	1,465 68	
Crowe, W.....	" Accountant for year.....		28 04	4 32	1,367 64	
Dunlop, C.....	" Deputy Collector for year..		25 96	3 60	1,270 44	
Gow, J. E.....	" Special Class Exciseman for year.....		24 00	4 32	1,171 68	
Brennan, J.	" Accountant for year		22 11	4 32	1,081 27	
Allen, G. A.	" 1st Class Exciseman for year ..		19 96	2 88	977 16	
Marcon, F. E.	" 1st " " "		19 96	2 88	977 16	
Jubenville, J. P..	" 2nd " " "		16 96	2 88	830 16	
Thomas, P.....	" 1st " " "		18 68	2 88	913 44	
Bayard, G. A....	" 1st " " "		18 68	2 88	913 44	
Falconer, J.....	" 3rd " " "		15 00	2 88	732 12	
Keogh, P. M.	" 3rd " " "		15 00	2 88	732 12	
Crotty, J.....	" 3rd " " "		15 00	2 88	732 12	
Cahill, J. W.....	" 3rd " " "		15 00	2 88	732 12	
Belleperche, A. J. E	" Deputy Collector for year..	30 00		2 88	567 12	
	Salaries.....	30 00	360 27	68 40	18,169 03	
	Contingencies				823 69	
						18,992 72
	<i>Joliette.</i>					
Basinet, L.	Salary as Acting Collector for year..			3 60	996 36	
Taylor, G. W....	" Special Class Exciseman for year.....		28 04	4 32	1,367 64	
Marion, J. E. E..	" 3rd Class Exciseman for year.	37 44		2 88	709 68	
Moreau, A.....	" Deputy Collector for year..	30 00		3 60	566 40	
Forest, M.....	" Deputy Collector from Jan. 19 to June 30, 1901.....	4 20		1 50	78 67	
Ralston, T. ...	" Deputy Collector from May 1 to June 30, 1901, at Berthierville.....	4 16		0 60	78 56	
	Salaries.....	75 80	28 04	16 50	3,797 31	
	Contingencies				259 52	
						4,056 83
	<i>Montreal.</i>					
Lawlor, H.	Salary as Collector for year....		43 96	14 40	2,141 64	
Macdonald, D....	" Deputy Collector from July 1, 1900, to March 3, 1901.....		20 00	4 80	975 20	
Toupin, F.X.J.A.	" Deputy Collector for year.		30 00	7 20	1,462 80	
Lecours, H. T....	" Accountant "		28 04	4 32	1,367 64	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900-1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Montreal—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Caven, W.. . . .	Salary as Special Class Exciseman from July 1, 1900 to March 24, 1901 and Dy. Col. from Mar. 25, to June 30, 1901.....		28 50	5 04	1,393 28	
Forest, E. R.....	" Cashier for year		25 96	7 20	1,266 84	
Fox, J. D.	" Assistant Accountant for year.....		25 20	2 88	1,231 92	
Lane, T. M.....	" Accountant for year		24 00	2 88	1,173 12	
Fox, T.....	" 1st Class Exciseman for year		19 96	2 88	977 16	
Villeneuve, J....	" 1st " "		19 96	2 88	977 16	
Scullion, W. J....	" 1st " "		19 96	2 88	977 16	
MacIntyre, D....	" 1st " "		19 96	2 88	977 16	
Hawkins, A. C. .	" 1st " "		19 96	2 88	977 16	
Bulmer, W.....	" 2nd Class Ex. from July 1, 1900 to Feb. 28, 1901.....		11 28	1 92	553 44	
Malo, T.....	" 2nd Class Exciseman for yr.		16 96	2 88	830 16	
Dumouchel, L....	" 2nd " "		16 96	2 88	830 16	
Courtney, J. J....	" 2nd " "		16 96	2 88	830 16	
Verner, F.....	" 2nd " "		16 96	2 88	830 16	
Dixon, H. G. S..	" 2nd " "		16 96	2 88	830 16	
Manning, J.....	" 2nd Class Exciseman from July 1, 1900, to March 1, 1901.....		11 28	1 92	553 44	
Scullion, P. J....	" 2nd Class Exciseman from July 1, to 20, 1900.....		1 25	0 24	37 39	
Millier, E.....	" 3rd Class Exciseman for yr. . . .		15 00	2 88	732 12	
Baby, J.	" 3rd " " from July 1, 1900, to March 13, 1901.....		11 25	2 16	549 09	
Panneton, G. E..	" 3rd Class Exciseman for yr.		15 00	2 88	732 12	
Pinsonneault, A.C	" 3rd Class Exciseman from July 1, 1900 to Feb. 28, 1901.	24 96		1 92	473 12	
Laporte, G.....	" 3rd Class Exciseman from July 1 to 31, 1900		2 50	0 48	122 02	
Costigan, J. J....	" 3rd Class Exciseman for yr. ...		15 00	2 88	732 12	
Codd H. J. S....	" 3rd " "		15 00	2 88	732 12	
O'Flaherty, E. J.	" 3rd " "		15 00	2 88	732 12	
Brabant, J.B.G.N	" 3rd " "		15 00	2 88	732 12	
Bélair, A. P.....	" 3rd " "		15 00	2 88	732 12	
Ryan, W.....	" 3rd " "	37 44		2 88	709 68	
Mainville, C. P..	" 3rd " "		15 00	2 88	732 12	
Andrews, A. A...	" 2nd " "		27 54	2 88	757 08	
Renaud, A. H....	" 3rd " "		25 20	2 88	691 92	
Desaulniers, J. E.	" 3rd " "	34 44		2 88	652 68	
A.. . . .	" Deputy Collector for year..	30 00		3 60	566 40	
Fortier, V.....	" 3rd Class Exciseman for yr.		22 86	2 88	626 76	
Comte, L. A. A.J.	" 3rd " "	30 72		2 88	581 40	
Laurier, J. L....	" 3rd " "	30 72		2 88	581 40	
Snowden, J. W...	" 3rd " "	30 00		2 88	567 12	
Kearney, D. J....	" Deputy Collector "	30 00		3 60	566 40	
Bruyere, H. P....	" " "	24 08		3 60	455 58	
St. Michel, F. X.	" 3rd Class Exciseman from Oct. 1, 1900 to June 30, 1901.....	31 20		2 40	591 40	
Daveluy, J. P....	" Probationary Exciseman from Sept. 5, 1900, to June 30, 1901.....	22 14		2 40	418 77	
Lambert, J. A....	" Messenger, from Oct. 6, 1900 to June 30, 1901.....	18 38			349 84	
O'Donnell, M. J..						

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900–1901—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Montreal</i> Con.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Maranda, N. A.	Salary as Probationary Exciseman from Jan. 15 to June 30, 1901.	11 54		1 20	218 40	
David, T.	" Probationary 3rd Class Exciseman from Feb. 19 to June 30, 1901.	9 06		0 96	171 49	
Harwood, J. O. A.	" Probationary 3rd Class Exciseman from May 20 to June, 1901.	2 55		0 24	48 28	
Patterson, C. E. A.	" Deputy Collector, from May 23 to June, 1901.	2 68		0 30	50 77	
Bernard, M. J. D.	" Deputy Collector, from May 25 to June, 1901.	2 55		0 30	48 22	
	Salaries.	372 46	643 42	150 84	36,848 09	
	Contingencies				4,134 22	
						40,982 31
	<i>Quebec.</i>					
LaRue, G.	Salary as Collector for year.		37 80	7 20	1,845 00	
Cahill, J. H.	" Deputy Collector for year.			3 60	1,361 39	
Coleman, J. J.	" 1st Class Exciseman		19 96	2 88	977 16	
Rouleau, J.	" 3rd " "		15 00	2 88	732 12	
LeMoine, J.	" 3rd " "		15 00	2 88	732 12	
Bourget, O.	" 3rd " "		15 00	2 88	732 12	
Lépine, L.	" 3rd " "		15 00	2 88	732 12	
Bourassa, J.	" 3rd " "		26 16	2 88	720 96	
LaRue, A.	" Deputy Collector		31 44	3 60	864 96	
Beaulieu, J. B.	" 3rd Class Exciseman		22 86	2 88	626 76	
Timmons, P.	" 3rd " "		22 86	2 88	626 76	
Pelletier, N. G.	" Deputy Collector	25 04		3 60	471 36	
Blair, A.	" " "			3 60	196 32	
	Salaries.	25 04	221 08	44 64	10,619 15	
	Contingencies				3,785 50	
						14,404 65
	<i>Sherbrooke.</i>					
Simpson, A. F.	Salary as Collector for year.		30 76	7 20	1,502 04	
Quinn, J. D.	" Special Class Exciseman for year.		24 00	4 32	1,171 68	
Murray, D.	" 1st Class Exciseman from July 1, to Oct. 31, 1900.		6 64	0 96	325 72	
Chartier, S.	" Deputy Collector for year.	57 72		3 60	1,093 68	
Deland, A. N.	" " from July 1 to Oct. 31 1900.	10 80		1 20	204 64	
Bowen, F. C.	" 3rd Class Exciseman for year.	35 16		2 88	666 96	
Rousseau, E. H.	" Deputy Collector	25 04		3 60	471 36	
Grosbois, C. B. de	Deputy Collector from July 1, 1900 to June 20, 1901 and 3rd Class from June 21, 1900, to June 30, 1901.	27 63		2 88	522 40	
	Salaries.	156 35	61 40	26 64	5,958 48	
	Contingencies				877 66	
						6,836 14
	<i>Sorel.</i>					
Fortier, J. JO	Salary as Collector for year.		20 00	3 60	976 40	
	Contingencies				25 95	
						1,002 35

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900–1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- nation.	Guaran- tee.		
	<i>St. Hyacinthe.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Boivin, C. A.....	Salary as Collector from July 1, 1900 to March 31, 1901.....		14 94	2 70	732 33	
Benoit, L. V.....	" Deputy Collector from Jan. 1, to March 31, 1901 and Collector from April 1 to June 30, 1901.....	21 18		2 63	434 24	
Daveluy, J. P....	" 3rd Class Exciseman from July 1 to Aug. 31, 1900.	6 24		0 48	118 28	
Tétreault, J.....	" Deputy Collector for year..	4 96		3 60	91 44	
Desmarais, H. F.	" " " " " "	4 96		3 60	91 44	
Murray, D.....	" 1st Class Exciseman from Nov. 1, 1900 to June 30, 1901.....		13 28	1 92	651 44	
Deland, A. N....	" Deputy Collector from Nov. 1, 1900 to June 30, 1901..	21 60		2 40	409 28	
Bousquet, J. O..	" Probationery Exciseman. from March 1 to June 30, 1901.....	10 90		0 96	189 04	
Dumaine, J. D. E.	" Probationery Exciseman. Feb. 19 to June 30, 1901..	9 06		0 96	171 49	
Morin, J. P.....	" Deputy Collector from April 1 to June 30, 1901.....	9 99		0 90	189 09	
	Salaries.....	87 99	28 22	20 15	3,078 07	
	Contingencies				755 99	
						3,834 06
	<i>Three Rivers.</i>					
Hébert, C. D.....	Salary as Collector for year.....		24 00	3 60	1,172 40	
Duplessis, C. Z..	" 3rd Class Exciseman for year		15 00	2 88	732 12	
	Salaries		39 00	6 48	1,904 52	
	Contingencies				142 30	
						2,046 82
	<i>Victoriaville.</i>					
Poirier, J. N....	Salary as Collector for year.....		24 52	3 60	671 88	
Bousquet, J. O...	" 3rd Class Exciseman from July 1, 1900 to Febry 28, 1901.....	19 84		1 92	375 27	
	Salaries.....	19 84	24 52	5 52	1,047 15	
	Contingencies				131 33	
						1,178 48
	<i>St. John, N.B.</i>					
Atherton, R.....	Salary as Collector from July 1 to Oct. 31, 1900.....		10 64	2 40	520 28	
Clarke, J. A.....	" Deputy Collector for year..		24 00	3 60	1,172 40	
Belyea, T. H.....	" Accountant " " " "		19 96	4 32	975 72	
McCloskey, J. A.	" 1st Class Exciseman " " " "		19 96	2 88	977 16	
Fitzpatrick, W.J.	" 1st " " " " "		19 96	2 88	977 16	
Geldart, O. A....	" 1st " " " " "		19 96	2 88	977 16	
Ferguson, J. C...	" 2nd " " " " "		16 96	2 88	830 16	
Smyth, B. B.....	" 2nd " " " " "		9 87	1 44	484 50	
Hill, A. M.....	" Deputy Collector " " " "		10 04	2 88	487 08	
Dibblee, W	" " " " " "		3 72	2 88	293 40	
	Salaries.....		155 07	29 04	7,695 02	
	Contingencies				296 95	
						7,991 97

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900-1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Halifax, N.S.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Grant, H. H.	Salary as Collector for year.		36 00	7 20	1,756 80	
King, R. M.	" Deputy Collector for year..		25 96	3 60	1,270 44	
James, T. C.	" Accountant " ..		19 96	4 32	975 72	
Carroll, D.	" 1st Class Exciseman " ..		19 96	2 88	977 16	
Blethen, C. W.	" 1st " " ..		19 96	2 88	977 16	
Wainwright, F. G.	" 2nd " " ..		16 96	2 88	830 16	
Hubley, H. H.	" 2nd " " ..		16 96	2 88	830 16	
Tompkins, P.	" 3rd " " ..		15 00	2 88	732 12	
Hagarty, P.	" 3rd " " ..		15 00	2 88	732 12	
Munro, H. D.	" 3rd " " ..		15 00	2 88	732 12	
Gorman, A. M.	" 3rd " " ..		13 20	2 88	643 92	
	Salaries.....		213 96	38 16	10,457 88	
	Contingencies				401 75	
						10,859 63
	<i>Pictou.</i>					
Fraser, P.	Salary as Collector for year.		19 96	3 60	976 44	
McDonald, A. J.	" Deputy Collector for year..	34 96		2 88	662 16	
	Salaries.....	34 96	19 96	6 48	1,638 60	
	Contingencies				340 34	
						1,978 94
	<i>Charlottetown, P.E.I.</i>					
Nash, S. C.	Salary as Collector for year.		24 00	3 60	1,172 40	
Moore, T.	" Deputy Collector for year..		19 96	2 88	977 16	
	Salaries.....		43 96	6 48	2,149 56	
	Contingencies				93 31	
						2,242 87
	<i>Winnipeg.</i>					
Gosnell, T. S.	Salary as Collector for year.		39 60	7 20	1,933 20	
Watson, W. W.	" Deputy Collector for year..			3 60	1,361 40	
Code, A.	" Accountant " ..		25 96	4 32	1,269 72	
Hawkins, W. L.	" " " ..		24 00	4 32	1,171 68	
Girdlestone, R. J.	" Deputy Collector " ..		19 96	2 88	977 16	
M.	" 1st Class Exciseman " ..		18 68	2 88	913 44	
Saucier, X.	" Deputy Collector " ..	40 04		2 88	757 08	
Sparling, J. W.	" 1st Class Exciseman " ..		30 53	2 88	837 84	
Verner, T. H.	" 2nd " " ..		28 80	2 88	793 32	
LaRivière, A. C.	" 3rd " " ..	32 16		2 88	609 96	
Conklin, W. M.	" Deputy Collector " ..	30 00		2 88	567 12	
Barnes, G.	" 3rd Class Exciseman " ..	30 00		2 88	567 12	
Long, W. H.	" Deputy Collector " ..		11 92	2 88	385 20	
Ross, H. E.	" " " ..		9 00	2 88	288 12	
Jameson, S. B.	" " " ..	12 52		2 88	234 60	
McNiven, J. D.						
	Salaries.....	144 72	208 45	51 12	12,666 96	
	Contingencies				1,797 78	
						14,464 74
	<i>Calgary.</i>					
Thomas, P.	Salary as Acting Collector for year..		22 04	3 60	1,074 36	
Fletcher, R. W.	" Deputy " " ..	40 04		2 88	757 08	
Osborne, F. A.	" " " " ..		21 00	2 88	576 12	
Ives, G. C.	" " " " ..	19 96		2 88	377 16	
	Salaries.....	60 00	43 04	12 24	2,784 72	
	Contingencies				931 57	
						3,716 29

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900–1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts Paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>Vancouver.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Miller, J. E.	Salary as Collector for year.		30 00	7 20	1,462 80	
Parkinson, E. B. ..	" Deputy Collector for year.	55 04		3 60	1,041 36	
Wolfenden, W.	" " " " ..	34 96		3 60	661 44	
Cargill, W.	" " " " ..	31 44		3 60	594 96	
Bishop, A.	Salary as Deputy Collector from July 1, 1900, to Feb. 28, 1901.	20 00		2 40	377 60	
Swannell, F. W. ..	Salary as Deputy Collector for year.	30 00		3 60	566 40	
McCutcheon, H.	" " " " ..	30 00		3 60	566 40	
Howell, T.	" " " " ..	19 96		3 60	376 44	
Stevens, D. B.	" " " " ..	19 96		3 60	376 44	
Parson, C. H.	" " " " ..	10 04		3 60	186 36	
McCraney, H. P.	" " " " ..	40 04		3 60	756 36	
Thorburn, Jas.	Salary as 3rd class Exciseman from Feb. 19 to June 30, 1901.	9 06		0 96	171 49	
Hodder, W. E. ..	Salary as Deputy Collector from April 9 to June 30, 1901.	6 00		0 60	113 40	
	Salaries.	306 50	30 00	43 56	7,251 45	
	Contingencies.				4,061 25	
						11,312 70
	<i>Victoria.</i>					
Jones, R.	Salary as Collector for year.		30 00	7 20	1,462 80	
Henwood, G.	" Exciseman for year.		18 96	2 88	859 47	
O'Sullivan, D.	" Deputy Collector for year.		34 56	3 60	951 84	
Ridgman, A. H.	" 3rd class Exciseman " ..		26 16	2 88	720 96	
McAloney, J. A.	" Deputy Collector " ..	15 00		3 60	281 40	
	Salaries.	15 00	109 68	20 16	4,276 47	
	Contingencies.				956 43	
						5,132 90

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900-1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	DISTRICT INSPECTORS.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Ontario.					
Dingman, N.J. . .	Salary for year		38 00	9 00	1,853 00	
	Contingencies				634 49	
						2,487 49
Stratton, W. C. . .	Salary for year		48 00	9 00	2,343 00	
	Contingencies				237 18	
						2,580 18
Gow, J.	Salary for year		50 00	9 00	2,441 00	
	Contingencies				506 51	
						2,947 51
	Quebec.					
Beauchamp, J. P. .	Salary for year		42 00	9 00	2,049 00	
	Contingencies				117 97	
						2,166 97
Rinfret, C. I. . . .	Salary for year	125 00		9 00	2,366 00	
	Contingencies				168 79	
						2,534 79
	New Brunswick.					
Burke, T.	Salary for year		50 00	9 00	2,441 00	
	Contingencies				452 46	
						2,893 46
	Manitoba.					
Barrett, J. K. . . .	Salary for year		50 00	9 00	2,441 00	
	Contingencies				196 15	
						2,637 15
	British Columbia.					
Gill, W.	Salary for year		50 00	9 00	2,441 00	
	Contingencies				793 94	
						3,234 94
	Chief Inspector.					
Gerald, W. J. . . .	Contingencies					352 40
	Inspector of Bonded Factories.					
Stratton, W. C. . .	Contingencies					217 73

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900–1901—Continued.

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Excise Contingencies.</i>	\$ cts.	\$ cts.
Potvin, Napoleon.....	Express and freight charges	98 94	
Gooderham & Worts....	Spirits and freight.	22 51	
Electric Railway Co....	Tickets for department.....	10 00	
Whitehead, Mrs. J.....	Cleaning safe and storerooms.. . . .	77 75	
Lymans, Sons & Co.....	Flasks, bottles, stoppers, &c.	11 83	
Pritchard-Andrews Co., The.....	Stamps, daters, stencils and repairs.....	200 60	
Fréchette, A.....	Technical proof reading and translation	27 00	
The Sheriff, District of Montreal.....	Expenses in connection with the sheriff's attack <i>re</i> Finlayson & Grant.....	119 42	
Rinfret, Dr. C. I.....	Expenses incurred in attending Excise promotion examinations, Montreal	67 75	
American Bank Note Co.	To pay for stamps and labels supplied.....	19,049 24	
British American Bank Note Co.....	" "	3,254 45	
Edwards, W. C. & Co., Limited.....	Lumber and cartage.....	67 50	
Gerald, Charles.....	Travelling expenses.....	208 80	
Tucker & Reeves.	Locks, keys and padlocks.....	166 99	
Graves Bros.....	Screws, nails, hooks, oil, &c.....	45 06	
Dominion Express Co..	Freight charges.....	7 04	
Canadian Express Co..	"	12 80	
Registrar Exchequer Court.....	Writ of assistance for L. V. Benoit.....	2 90	
Eimer & Amend.. . . .	Burettes, flasks, &c.....	97 00	
Mulvena, H. W.....	Magistrate's fees in <i>re</i> Regina <i>vs.</i> T. Brooks.....	16 25	
Hagan, James	Petty expenses	9 70	
Oertling, L	24 gilt hydrometers	569 02	
Chater, Edwin.....	100 thermometers bulb guards.. . . .	35 00	
Cochran, Geo.....	Constable's fees in <i>re</i> Regina <i>vs.</i> M. Healy.....	11 29	
	Total General Contingencies.....		24,188 84
	<i>Law Costs.</i>		
Gouin, Lomer.....	Law costs in <i>re</i> Regina <i>vs.</i> R. Archambault	10 00	
	" Regina <i>vs.</i> C. Sénécal.....	24 60	
	" Regina <i>vs.</i> P. J. Scullion	93 20	
	" Regina <i>vs.</i> D. Bouvrette.	20 00	
	" Regina <i>vs.</i> C. Sénécal.....	150 00	
	" Regina <i>vs.</i> H. Paquin.....	10 00	
	" Regina <i>vs.</i> Max. Martel.....	43 90	
	" Regina <i>vs.</i> D. Rousseau.....	20 50	372 20
Roger, G. M.	Law costs in <i>re</i> Regina <i>vs.</i> M. Healy.. . . .		15 40
Broderick, J. S.....	" Regina <i>vs.</i> T. Brooks.....		40 00
Ferguson, J. M.. . . .	" Regina <i>vs.</i> Finlayson & Grant		500 00
Pouliot, J. C.	" Regina <i>vs.</i> D. E. Morin.....		74 20
Letellier, Blaise.....	" Regina <i>vs.</i> J. Rodrigue...		36 00
Plamondon, J. D.....	" Regina <i>vs.</i> Paul Burelle.....		130 20
Leduc, J. D.....	" Regina <i>vs.</i> J. E. Provost.....	10 00	
	" Regina <i>vs.</i> E. Poulin and R. Boyer.. . . .	42 50	52 50
Simard, A. H.....	Law costs in <i>re</i> Regina <i>vs.</i> Jérôme Tremblay.....		28 40
Alain, L.....	" Regina <i>vs.</i> Adelard Roy.	29 05	
	Constable's fees in <i>re</i> Regina <i>vs.</i> Adelard Roy... . .	6 80	
			35 85
Wright, S. W.....	Sheriff's fees in <i>re</i> Regina <i>vs.</i> A. Gareau.....	5 19	
	" Regina <i>vs.</i> Annie Mageau	5 19	11 18
Ritchie, W. B. A . . .	Professional services in <i>re</i> Regina <i>vs.</i> D. Walker.....		1 00
	" Regina <i>vs.</i> J. Murray.....		6 00
Taschereau, L. A	To reimburse T. Lachance in <i>re</i> appeal Quebec Seizure No. 409.....		100 00
	Total Law Costs.....		1,412 93

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900–1901—Continued.

To whom paid.	Place of Residence.	Service.	Amounts paid.	Totals.
		<i>Commission to Customs Officers.</i>	\$ cts.	\$ cts.
Smith, A. H	Sudbury, Ont	From June 1, 1899, to June 30, 1901	343 04	
Cameron, A. McK.	Meaford, Ont.	From July 1, 1899, to June 30, 1900	150 00	
Watson, Geo	Collingwood, Ont. . .	" "	250 00	
Binney, J. W.	Moncton, N.B.	" "	250 00	
Anderson, J.	Sackville, N.B.	" "	116 22	
Wallace, G. H.	Sussex, N.B.	" Oct., 19, 1900	172 40	
Street, A. F.	Fredericton, N.B. . .	" June 30, 1900	250 00	
Park, W. A.	Newcastle, N.B. . . .	" " 1900	200 00	
Britton, W. H.	Gananoque, Ont . . .	" " 1901	300 00	
Veniot, P. J.	Bathurst, N.B.	" " 1900	93 05	
Ratchford, C. E.	Amherst, N.S.	" " 1901	300 00	
McPherson, J.	North Sydney, N.S. . .	" " 1901	400 00	
McDonald, J. F.	New Glasgow, N.S. . .	" " 1901	346 78	
Boyd, A.	Antigonish, N.S. . . .	" " 1900	107 54	
Tennant, J. F.	Gretna, Man	" " 1900	150 00	
Gilhuly, R. H.	Selkirk, Man.	" " 1900	86 97	
Champness, F.	Lethbridge, N.W.			
	T	" " 1900	138 93	
Rose, G. C.	Cascade City, B.C. . .	" Jan. 5, 1901	222 23	
Clarke, C.	Fort Steel, B.C. . . .	" June 30, 1900	88 28	
Gilpin, R. R.	Grand Forks, B.C. . .	" " 1900	200 00	
Keay, W. S.	Cranbrook, B.C. . . .	" " 1900	250 00	
Hay, M. G.	Ridgetown, Ont. . . .	" " 1900	120 79	
Anderson, T. E.	Napanee, Ont.	From July 1, 1900, to June 30, 1901	250 00	
Stanley, T. D.	St. Mary's, Ont	" " 1901	200 00	
Brodeur, S. A.	Valleyfield, Que . . .	" " 1901	250 00	
Blair, H. C.	Truro, N.S.	" " 1901	248 20	
Campbell, G.	Moyie City, B.C. . . .	Guarantee 6 mos. paid up to June 30, 1900	1 80	
Meyer, F. E.	Vernon, B.C.	" " 1900	1 80	
Bailey, E. R.	Kelona, Man	" " 1900	1 80	
		Total Commission to Custom Officers		5,489 83
		<i>Commission on Tobacco Stamps.</i>		
Forest, Z.	L'Epiphanie, Que. . .	Allowance of 5 p. c. on sale of stamps . .	32 62	
Grignon, A.	St. Eustache, Que. . .	" "	18 91	
Roy, J.	St. Alexis, Que. . . .	" "	18 75	
Ferland, E.	"	" "	0 50	
		Total		70 78

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1900–1901—Continued.

To whom paid.	Service.	Amounts. paid.	Totals.
	<i>Duty-pay.</i>	\$ cts.	\$ cts.
Gerald, Charles.....	From July 1, 1900, to June 30, 1901	200 00	
Jamieson, R. C.....	"	150 00	
O'Leary, T. J.....	"	100 00	
Howard, W. W. S.....	"	100 00	
Brennan, D. J.....	"	100 00	
Hurst, L. B.....	"	100 00	
Flynn, D. J.....	"	100 00	
Doyle, B. J.....	"	100 00	
Bouteiller, G. A.....	"	200 00	
Gow, J. C... ..	"	150 00	
Brennan, J.....	"	100 00	
Thomas, R.....	"	100 00	
Bayard, G. A.....	"	100 00	
Marcon, F. E.....	"	100 00	
Cahill, J. W.....	"	100 00	
Keogh, P. M.....	"	100 00	
Falconer, J. E.....	"	100 00	
Crotty, John.....	"	100 00	
Dawson, W.....	"	100 00	
Bish, P.....	"	100 00	
Kilroy, E. F.....	"	100 00	
Howie, Alex.....	"	150 00	
Standish, J. G.....	"	100 00	
McCoy, W.....	"	150 00	
Baby, W. A. D.....	"	100 00	
Irwin, S.....	"	100 00	
Weir, Jas.....	"	150 00	
Gerald, W. H.....	"	150 00	
Macdonald, A. B.....	"	150 00	
Johnston, G. E.....	"	100 00	
Keeler, G. S....	"	100 00	
Mason, F.	"	100 00	
Goodman, A. W.....	"	100 00	
Taylor, G. W..	"	150 00	
Moreau, Aug.....	"	100 00	
Allen, S. A.....	"	75 00	
Caven, W.....	"	150 00	
Millier, E.....	"	150 00	
Scullion, W. J.....	"	100 00	
Coleman, J. J.....	"	150 00	
Lépine, L.	"	75 00	
Cameron, D. M.....	"	200 00	
Dick, Walter.....	"	200 00	
Quinn, J. D.....	"	150 00	
Malo, T... ..	From July 1, 1900 to June 30, 1901.....	100 00	
Traversy, F. X.....	"	100 00	
Murray, D.....	"	100 00	
Weyms, C.....	"	100 00	
Waller, J.....	"	200 00	
Foster, H.	Nov. 30, 1901.....	41 66	
Allen, G. A.....	From January 1; 1901, to June 30, 1901.....	75 00	
Ralston, T.....	From April 30, 1901	20 27	
Desaulniers, J. E. A..	From January 1, 1901	50 00	
Woodward, G. W...	From December 3, 1900	57 94	
McFee, A. C.....	From August 6, 1900	90 31	
Walsh, D. J.....	From July 1, 1900, to December 31, 1900.....	50 00	
Bernard, N. J. D	From June 4, 1901, to June 30, 1901	7 50	
	Total duty-pay.....		6,342 68
	Grand total.....		372,105 09

SESSIONAL PAPER No. 12

APPENDIX B —No. 1.—Details of Excise Expenditures, 1900-1901—*Concluded.*

To whom paid.	Service.	Amounts paid.	Totals.
	<i>Statement No. 1—Concluded.</i>	\$ cts.	\$ cts.
	ADD—Printing.....	6,365 28	
	Stationery.	2,002 29	
	Lithographing....	695 00	9,062 57
	Preventive Service:—		
	Salaries.....	2,749 88	
	Contingencies.....	8,444 07	11,188 19
	Authorized disbursements (less superannuation, insurance, retirement and guarantee).....		392,355 85
	ADD—Balances due to Collectors, July 1, 1900	49 08	
	" " June 30, 1901.....	343 98	393 06
			392,748 91
	LESS—Balances due by Collectors, July 1, 1900.....	367 75	
	" " June 30, 1901....	49 08	416 83
	Actual disbursements agreeing with Statement No. 4, page 12.....		392,332 08

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

APPENDIX B—Continued.

No. 2.—DETAILS of Fees paid to Cullers for the Fiscal Year ended June 30, 1901.

Office.	Article.	Names of Cullers.	Amounts paid.	Totals.
			\$ cts.	\$ cts.
Quebec	Square timber	Bergeron, Joseph.	700 00	
	" "	Frederick, Antoine.. . . .	700 00	
	" "	Kelly, Edward	700 00	
	" "	McKendry, Daniel.	700 00	
	" "	McPeak, William.. . . .	700 00	
	" "	O'Brien, Martin O.	700 00	
				4,200 00

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

No. 3.—DETAILS of Cullers' Expenditures for the Fiscal Year ended June 30, 1901.

Office.	Names.	Nature of Service.	Deductions for		Amounts Paid.	Totals.	Grand Totals.	
			Retire- ment.	Superan- nuation.				
			\$	cts.	\$	cts.	\$	cts.	$	cts.
QUEBEC	Patton, James.....	Supervisor of Cullers for the year.....		42 00	2,058 00			
	Harney, Thomas..	Book-keeper and Cashier..		16 96	833 04			
	Whelan, W. F.....	Specification Clerk..		15 00	735 00			
	Gallagher, F.....	"		15 00	735 00			
	Bellerive, G.....	"		15 00	735 00			
	Croteau, J. M.....	"	37 44		712 56			
			37 44	103 96		5,808 60		
Contingencies.								
	Foley, Mary.....	Charwoman.....			96 00			
	Duggan & Co., James.....	Night watchman..			35 00			
	Fitzgerald, Martin..	Office boy.....			120 00			
	Harney, Thomas.....	Petty expenses.....			36 20			
	Post Office, Quebec.....	Rent of drawer.....			6 00			
	Hearn, John, estate of.....	Rent of office.....			625 00			
	Bell, Telephone Co..	Rent of telephone.....			58 65			
	Rancour, Noël.....	Ice for season.....			10 00			
	Mulroney, W. J. & G.....	Ink and mucilage.....			4 25			
	Gas Co., Quebec.....	Gas consumed.....			28 00			
	Kane, J. R.....	Plumbing, &c.....			67 65			
	Canada Lumberman.....	Subscription to paper.....			1 00			
	Chronicle Printing Co..	"			3 00			
	Fitzgerald & Co., J.....	Removing snow, &c.....			20 50			
	Turgeon, P. L.....	Soaps, brooms, &c.....			9 30			
	Holmes, Margaret.....	General house cleaning.....			47 00			
	Kelly, Edward.....	Expenses to Montreal.....			24 55			
	Guerard, Louis.....	Placing double windows, &c.....			18 75			
	Arnold, Thomas.....	Cartage of snow.....			25 00			
		Total contingencies.....				1,235 85		

APPENDIX B—Continued.

No. 3.—DETAILS of Culler's Expenditures for the Fiscal Year ended June 30, 1901—Concluded.

Office.	Names.	Nature of Service.	Amounts Paid.	Totals.	Grand Totals.
			\$ cts.	\$ cts.	\$ cts.
QUEBEC—Con.	Bergeron, Joseph.	Expenses	125 52		
	Frédéric, Antoine	"	156 92		
	Kelly, Edward.	"	103 12		
	McKendry, Daniel.	"	77 12		
	McPeak, William.	"	113 45		
	O'Brien, Martin	"	155 06		
		Total Cullers' expenses		731 19	7,775 64
		Paid to Retired Cullers.			
		Superannuation.			
	Jobin, Jacques.	"	200 00		
	Morrisette, Joseph.	"	200 00		
	Demers, Louis.	"	83 34		
	Dorval, Philippe.	"	200 00		
	Walsh, William.	"	200 00		
	Villeneuve, Jacques.	"	200 00		
	Bédard, Jérémie.	"	200 00		
	McNaughton, John.	"	200 00		
	Beaupré, Noël.	"	200 00		
	Krenette, Joseph.	"	200 00		
	Malone, James C.	"	200 00		
	Duggan, Edward	"	200 00		
	Gilchen, Thomas	"	33 34		
	McMenly, Thomas.	"	200 00		
	Lafamme, Jos.	"	200 00		
	Patry, Thomas.	"	206 00		
	Courchy, Charles	"	200 00		
	Lynch, John B.	"	200 00		
	Murphy, Thomas	"	200 00		
	Demers, F. X.	"	200 00		
	Malone, Thomas	"	200 00		

Dorval, Geo.....	.....	200 00
Ferland, Pierre.....	.....	200 00
Barsolo, E.....	.....	200 00
McCormick, John.....	.....	200 00
Morency, Denis.....	.....	200 00
Vachon, J. B.....	.....	200 00
Powers, Richard.....	.....	200 00
	and arrears from Aug. 9, 1895, to June 30, 1901. . .	1,179 05
Total paid to retired Cullers.....		6,295 73
Grand total		18,271 37
ADD--Printing.....	6 05	
Stationery.....	29 28	35 33
Authorized disbursements (less deduction for superannuation and retirement).....		18,306 70
ADD--Balance due by Supervisor, June 30, 1900.....		75 00
LESS--Balance due by Supervisor, July 1, 1901.....		18,381 70
Actual disbursements, agreeing with Statement No. 8, page 18.....		75 00
		18,306 70

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

APPENDIX B—Continued.

No. 4.—DISTRIBUTION of Seizures for the Year ended June 30, 1901.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		Ontario.	\$ cts.	\$ cts.
Belleville.....	Floody, E.....	For his portion of seizure No. 6.....	21 15	
		" " Genl. " 4345.....	39 38	
	Fairbairn, R. D.....	" " " " 4345.....		60 53
	McAllister, A....	To pay informer penalty in seizure No. 6.		39 37
Brantford.....	Bill, J. E.....	For his portion of seizure No. 44.....		25 00
	Cameron, D. M.....	" " " " 44.....		1 38
Cornwall.....	Curless, C.	" " " " 11.....		1 37
Guelph... ..	Floody, E.....	" " " " 87.....		27 58
	Powell, J. B.....	" " " " 87.....		22 59
	Fairbairn, R. D....	" " " " 87.....		22 58
Hamilton.....	Floody, E.....	" " " " 35.....	14 36	22 59
		" " " " 36.....		
	Fairbairn, R. D.	" " " " 35.....	14 35	36 95
		" " " " 36.....	22 59	
	Miller, W. F.	" " " " 35.....	14 35	36 94
		" " " " 36.....	22 58	
	Crawford, W. P.....	" " " " 35.....		36 93
Kingston.....	Floody, E.. ..	" " Genl. " 4651.....	20 00	14 35
		" " " " 4652.....	25 00	
				45 00
Ottawa.....	Floody, E.....	" " " " 178.....	28 05	
		" " " " 4662.....	25 00	
	Costigan, H. A.....	" " " " 187.....	14 63	53 05
		" " " " 189.....	18 82	
		" " " " 190.....	7 73	
		" " " " 191.....	5 00	
		" " " " 192.....	29 00	
		LESS—Overpaid in previous distribution	75 18	
			10 65	64 53
		To pay informer penalty in seizure No. 190	5 00	
		" " Genl. " 4662.....	25 00	
		" " " " 192.....	25 00	
				55 00
Peterborough..	Floody, E.....	For his portion of seizure No. 20.....	13 58	
		" " " " 21.....	17 92	
		" " Genl. " 4341.....	28 75	
	Fairbairn, R. D.....	" " " " 20.....	13 58	60 25
		" " " " 21.....	17 92	
		" " Genl. " 4341.....	28 75	
	Howden, R.....	" " " " 21.....		60 25
Prescott.....	Gerald, W. H.....	" " " " 36.....		17 91
	Keeler, W. H.	" " " " 36.....		23 75
Owen Sound...	Graham, W. J.....	" " " " 4676.....		23 75
St. Catharines..	Hesson, C. A.. ..	" " " " 18.....		5 00
	Schram, R. L.....	" " " " 18.....		4 00
	Floody, E.....	" " " " 26.....		4 00
Stratford.....	Floody, E.....	" " " " 4473.....	27 50	31 24
		" " " " 101.....	16 24	
		" " " " 101.....	26 87	
	Fairbairn, R. D.....	" " " " 4473.....	27 50	70 61
		" " " " 101.....	16 24	
		" " " " 101.....	26 88	
				70 62

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 4.—DISTRIBUTION of Seizures, 1900-1901—*Continued.*

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		<i>Ontario—Concluded.</i>	\$ cts.	\$ cts.
Stratford.	Caven, A.	For his portion of seizure, No. 101		16 24
	Egener, A.	" " " 101		16 23
Toronto.	Floody, E.	" " " 341	18 34	
		" " " 342	16 72	
		" " " 364	5 00	
		" " " 372	2 50	
		" " Genl. " 4444	89 38	
		" " " 4445	28 25	
	Fairbairn, R. D.	" " " 341	18 33	160 19
		" " " 342	16 72	
		" " Genl. " 4444	89 37	
		" " " 4445	28 25	
	Iler, B.	" " " 341	18 33	152 67
		" " " 342	16 71	
		" " " 374	7 75	
	Boomer, J. B.	" " " 372	2 50	42 79
	Falconer, J. B.	" " " 378	5 00	
	Cook, W. R.	" " Genl. " 4619		100 00
	Frankland, H. R.	" " " 374	7 75	
		To pay informer penalty in seizure " 378	5 00	
Windsor.	Floody, E.	For his portion of seizure No. 64.	37 65	12 75
		" " " 65.	23 22	
		" " " 66.	48 22	
		" " " 67.	23 21	
		" " " 68.	97 85	
	Dunlop, C.	" " " 65.	23 22	230 15
		" " " 66.	48 22	
		" " " 67.	23 22	
				94 66
		<i>Quebec.</i>		
Montreal.	Tansey, J. P. F.	For his portion of seizure No. 513.		5 25
	Brabant, J. B. G. N.	" " " 897.	1 75	
		" " " 958.	25 00	
		" " " 975.	0 08	
		" " " 979.	29 65	
		" " " 980.	0 08	
		" " " 1030.	21 45	
		" " " 1042.	29 02	
	Warren, J. S.	" " " 879.		107 03
	Cinq-Mars, A.	" " " 958.	25 00	1 75
		" " " 975.	0 07	
		" " " 979.	29 65	
		" " " 980.	0 09	
		" " " 1030.	21 45	
		" " " 1042.	29 02	
	Watkins, J. A.	" " " 980.	0 08	105 28
		" " " 994.	0 75	
	Ryan, W.	" " " 994.		0 83
	Beauchamp, J. P.	" " " 1026.		0 75
	Lawlor, H.	" " " 1026.	1 47	1 47
		" " " 1029.	8 47	

APPENDIX B—Continued.

No. 4.—DISTRIBUTION of Seizures, 1900-1901—Continued.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		Quebec—Continued.	\$ cts.	\$ cts.
Montreal—Con.	Lawlor, H.	For his portion of seizure No. 1031.....	4 05	165 98
		" " 1036.. ..	0 13	
		" " 1043.....	43 22	
		" " 1045.....	24 86	
		" " 1046.....	32 63	
		" " 1047.....	26 60	
		" " 1048.....	24 55	
		To pay informer penalty in seizure No. 1031	5 00	
		" " 1043	50 00	
		" " 1048	50 00	
		" " 1051	50 00	
		" " 1057	5 00	
		" " 1058	50 00	
		" " 1059	50 00	
		" " 1060	5 00	
	Kearney, D. J.	For his portion of seizure No. 1026 . . .	1 46	205 30
		" " 1027....	0 30	
		" " 1029.....	8 48	
		" " 1031.....	4 05	
		" " 1035.....	14 52	
		" " 1036.....	0 12	
		" " 1041.....	2 76	
		" " 1043...	43 21	
		" " 1045 . . .	24 86	
		" " 1046.....	32 64	
		" " 1047.....	26 60	
		" " 1048 . . .	24 55	
		" " 1051.....	21 75	
	Jones, F. L.	" " 1003.....	6 14	7 64
		" " 1038.....	1 50	
	Compte, J.	" " 1035.....	14 53	82 26
		" " 1041.....	2 77	
		" " 1043 . . .	43 21	
		" " 1051 . . .	21 75	
		LESS—Overpaid in previous distribution..	2 22	
Quebec.. . .	Fox, T.....	For his portion of seizure No. 2,160 . . .		80 04
	Lambert, E. A.....	" " 439 . . .	37 00	10 00
		" " 501.....	39 90	
	Bourget, O.....	" " 443 . . .	10 00	76 90
		" " 492.....	14 50	
		" " 507 . . .	5 48	
				29 98
	Lépine, L	For his portion of seizure No. 443.....		10 00
		" " 443... ..	10 00	
		" " 481.....	15 00	
		" " 492.....	14 50	
		" " 507.....	5 47	
	Pelletier, N. G	" " 452.....		44 97
		" " 495.....	46 60	
		" " 496.	46 10	
		" " 498.....	48 10	
	Bouliane, S... ..			5 00
	LaRue, G	To pay informer penalty in seizure No. 452		140 80

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 4.—DISTRIBUTION of Seizures, 1900-1901—Concluded.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.	
			\$ cts.	\$ cts.	
Sherbrooke	Simpson, A. F	For his portion of seizure No. 86.....	0 96		
		" " 197.....	59 67		
		" " 199.....	21 90		
				82 53	
		To pay informer penalty in seizure No. 197	25 00		
		" " 197	25 00		
St. Hyacinthe..	Boivin, C. A	" " 199	25 00		
				75 00	
		For his portion of seizure No. 39	2 00		
		" " 59	1 00		
				3 00	
		Simpson, A. F.....	4 00		
St. Johns, Que.	Simpson, A. F.....	" " 61	1 00		
		" " 55		5 00	
		" " 76		5 21	
		" " 76		5 21	
St. John, N.B..	Paquet, J. T.	" " 81		18 35	
		" " 81			
		" " 94	39 90		
		" " 96	49 00		
Halifax	Fitzpatrick, W. G ..	" " 96		88 90	
		" " 96		2 40	
		G 2,494			
		" " 169	14 01		
		" " 169	200 00		
		G 4,484	25 00		
		" " 169	200 00		
		G 4,486		439 01	
		" " 169		50 00	
		G 4,557½.....		14 01	
Winnipeg.....	Blethen, G. W.....	" " 169		14 01	
		" " 169		14 01	
		" " 169		14 01	
		" " 169		14 00	
		" " 53		4 88	
		" " 53	4 87		
		" " 62	20 50		
		" " 63	5 00		
		" " 64	19 00		
				49 37	
Grand total				3,910 15	
LESS—Refund				50 00	
				3,860 15	

RECAPITULATION.

Ontario.....

Quebec

New Brunswick.....

Nova Scotia.....

Manitoba.....

Total.....

\$ 1,770 30

1,413 27

91 30

531 03

54 25

\$ 3,860 15

W. J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,

OTTAWA, August 10, 1901.

APPENDIX B—Continued.

No. 5.—DETAILS of Sundry Minor Expenditures for the Fiscal Year ended June 30, 1901.

To whom paid.	Services.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
Halloran, G. F. O.....	Law costs in <i>re</i> Rex <i>vs.</i> J. A. Gagnon.	49 45	
American Bank Note Co	Printing law stamps	36 25	
		85 70	
	ADD—Printing.. . . .	5 67	
	Total.....		91 37
INSPECTION OF STAPLES.			
Roy, Geo.....	Salary as chief inspector of raw hides.....	1,500 00	
"	Travelling expenses and rent, &c.....	160 98	
Wills, E. A	Purchases of samples of grain and travelling expenses of delegates in connection with board meetings to determine standards of grain, &c.....	627 03	
"	Expenses in connection with meeting of examiners for the examination of candidates.....	9 95	
"	Expenses attending examination in Montreal.....	10 50	
Crain, T. A.....	Expenses attending Royal Commission, Montreal ...	433 85	
Wilson, C. A.....	Services rendered as secretary of Royal Commission, Montreal.....	341 00	
St. Martin, A.....	Reporting and transcribing evidence of Royal Commission, Montreal.....	622 20	
Castle, C. C., Winnipeg	Salary of typewriter from Aug. 30 to Oct. 26 at \$60 per month.....	\$ 111 50	
"	Nine months' rent of office at \$25 per month	225 00	
"	Travelling and other expenses as warehouse commissioner.. . . .	964 46	
		1,300 96	
Horn, D.	Travelling expenses, &c., attending Royal Commission, Montreal.....	569 40	
Lawlor, W. H.....	Freight and express charges on flour samples.....	29 23	
Parmelee, W. G....	Expenses attending Royal Commission, Montreal...	377 25	
Gerald, W. J.....	"	180 00	
Frankland, H. R.....	Express charges	0 30	
Hadrill, George, Secretary Board of Trade, Montreal.....	Expenses of board meetings to determine standards of grain.....	506 77	
"	Expenses in connection with the examination of candidates, Montreal	68 97	
Bell, Chas H., Secretary Board of Trade, Winnipeg	Expenses of board meetings to determine standards of grain.....	1,081 85	
Horn, David....	Expenses in connection with grain warehouse	14 75	
		7,834 99	
	ADD—Advance to be accounted for by David Horn	7,000 00	
			14,834 99

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 5.—DETAILS of Sundry Minor Expenditures, 1900-1901—Continued.

To whom paid.	Services.	Deductions for Super- annuation.	Amounts paid.	Totals.
		\$ cts.	\$ cts.	\$ cts.
	ADULTERATION OF FOOD.			
Macfarlane, Thomas...	Salary as Chief Analyst for the year.....	60 00	2,940 00	
McGill, A.....	" 1st Assistant Analyst for the year.....	38 00	1,862 00	
Tourchot, A. L. J.....	" 2nd " " ".....		1,250 00	
Watson, James.....	" Clerk in laboratory ".....		950 00	
Tyrrell, M. J.....	" " " ".....		600 00	
Wright, S. E.....	" " " ".....		600 00	
Levéque, H.....	" Messenger in laboratory ".....		450 00	
Watson, James.....	" Food Inspector ".....		200 00	
Kidd, Thomas.....	" " " ".....		500 00	
Costigan, J. J.....	" " " ".....	5 00	245 00	
Ferguson, J. C.....	" " " ".....	3 00	147 00	
Waugh, R. J.....	" " " ".....		300 00	
Saucier, X.....	" " " ".....	4 00	196 00	
Fletcher, R. W.....	" " " ".....		200 00	
Parkinson, E. B.....	" " " ".....		200 00	
		110 00		10,640 00
	Contingencies.			
Macfarlane, Thomas...	Travelling and other expenses.....		893 40	
Watson, James.....	" " ".....		567 01	
Kidd, Thomas.....	" " ".....		416 95	
Costigan, J. J.....	" " ".....		424 86	
Ferguson, J. C.....	" " ".....		168 00	
Waugh, R. J.....	" " ".....		216 16	
Saucier, X.....	" " ".....		119 55	
Parkinson, E. B.....	" " ".....		136 17	
				2,942 10
Bowman, M.....	Allowance under Act for retaining fees.....		150 00	
	" " rent.....		75 00	
	" " material used in analysis..		75 00	
	Fees for analysis.....		721 00	
				1,021 00
Valade, F. X.....	Allowance under Act for retaining fees.....		150 00	
	" " rent.....		75 00	
	" " material used in analysis..		75 00	
	Fees for analysis.....		740 67	
				1,040 67
Ellis, W. H.....	Allowance under Act for retaining fees.....		150 00	
	" " rent.....		75 00	
	" " material used in analysis..		75 00	
	Fees for analysis.....		880 00	
				1,180 00
Fiset, M.....	Allowance under Act for retaining fees.....		150 00	
	" " material used in analysis..		75 00	
	Fees for analysis.....		720 00	
				945 00
Kenrick, E. B.....	Allowance under Act for retaining fees.....		150 00	
	" " rent.....		75 00	
	" " material used in analysis..		75 00	
	" " cartage.....		2 50	
	Fees for analysis.....		560 00	
				862 50
Harrison, F. T.....	Allowance under Act for retaining fees.....		150 00	
	" " material used in analysis..		75 00	
	Fees for analysis.....		710 00	
				935 00
Fagan, C. J.....	Allowance under Act for retaining fees.....		150 00	
	" " rent.....		75 00	
	" " material used in analysis..		75 00	
	Fees for analysis.....		487 00	
				787 00

APPENDIX B—Continued.

No. 5.—DETAILS of Sundry Minor Expenditures, 1900-1901—Continued.

To whom paid.	Service.	Amounts paid.	Totals.
	ADULTERATION OF FOOD—Continued.	\$ cts.	\$ cts.
	Contingencies—Continued.		
Parkinson, E. B.....	Fees for analysis.....	.....	120 00
Benedict, F. R.....	Typewriting list of druggists and grocers, &c.....	39 00	
Whitehead, Mrs. J.....	Services cleaning instruments, &c., for the year.....	137 50	
Dominion Express Co...	Express charges.....	15 80	
Eimer & Amend.....	Chemicals apparatus and materials for laboratory...	238 15	
Watson, Miss A.....	Folding and addressing circulars, &c.....	26 40	
Lyman Sons & Co.....	Chemical supplied to laboratory.....	67 23	
Skinner, J. & Co.....	" ".....	41 60	
McGill, A.....	Travelling expenses.....	11 89	
Girdwood, Dr. G. P....	Attending meeting of Board of Examination of candi- dates for public analysts.....	40 00	
Choquette, Rev. C. P..	" ".....	50 00	
Gooderham & Worts...	Spirits for laboratory.....	32 88	
Muller & Co., London..	2 Chapman's essential oil apparatus and case....	6 55	
Dessaints, Mrs.....	Services rendered in June, 27 days at 75c. per day...	20 25	
Can. Pacific Ry. Co....	Freight charges.....	8 16	
DesRosiers, E. R.....	Chemicals for laboratory.....	21 30	
O'Reilly & Murphy...	Electric work as per contract for laboratory.....	85 35	
Ehrhardt & Metzger...	Apparatus for laboratory.....	39 07	
Blyth & Watt.....	Materials, labour and fitting up laboratory.....	1,245 87	
McNeil & Stewart.....	2 Andrews chairs.....	14 00	
Doyle, J. E. & Co.....	9,000 crown capsules.....	27 00	
Ahearn & Soper.....	1 resistance box and plug.....	5 75	
Boyden Furniture Co...	Furniture for laboratory.....	208 60	
Storey, D.....	Lumber, materials for laboratory.....	256 26	
Dunn, Mrs. S.....	Charwoman in laboratory.....	19 61	
Leger, E. J.....	Chemicals for ".....	147 62	
Johnson, Matthew.....	Materials supplied to laboratory.....	180 37	
Butterworth & Co....	" ".....	49 53	
Turchot, A. L.....	Travelling expenses to St. Hyacinthe.....	11 20	
The Ottawa Literary S.S.....	Printing 500 copies of Mr. McGill illustrated paper on well water.....	17 51	
Topley, W. J.....	1 camera and outfit.....	66 70	
Murphy, J. J.....	Sundries for St. Hyacinthe laboratory.....	19 80	
Curry, J. P.....	Cartage of laboratory.....	54 00	
Chandler, Massey.....	Chemicals apparatus for laboratory.....	61 78	
Valin, J. A. G.....	Services in laboratory, Ottawa.....	181 98	
Mead, Miss M.....	" ".....	99 99	
Davidson, Miss E.....	" ".....	60 00	
Canadian Express Co...	Express charges.....	49 84	
Dominion Express Co...	".....	77 25	
American Express Co...	".....	1 20	
Maveity, Mrs. S.....	Washing towels.....	45 00	
Potvin, Amanda.....	".....	19 50	
Payment, T.....	Soap, &c.....	12 00	
Dupont, J. C.....	Matches, &c.....	8 25	
Storr, A. M.....	Cartage.....	1 50	
St. Cyr, Jean.....	".....	1 00	
Potvin, N.....	Sundry petty expenses.....	3 35	
			3,827 59
			24,300 86
	ADD—Printing.....	267 86	
	Stationery.....	240 16	
			508 62
			24,808 88

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 5.—DETAILS of Sundry Minor Expenditures, 1900-1901—*Concluded.*

To whom paid.	Service.	Totals.	
	ADULTERATION OF FOOD— <i>Concluded.</i>	\$	cts.
	<i>Contingencies—Concluded.</i>		
	ADD—Balances due by Food Inspectors July 1, 1901.. . . .	298	30
		25,107	18
	LESS—Balances due by Food Inspectors June 30, 1901.	225	81
	Total adulteration of food expenditure.....	24,881	37
	Grand total, agreeing with statement No. 12, page 21.....	39,807	73

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

APPENDIX B—Continued.

No. 6.—DETAILS of Departmental Expenditures for the Year ended June 30, 1901.

Names.	Rank.	Period.	Deductions for Superannuation.		Amounts paid.	Totals.	
			\$	cts.		\$	cts.
Hon. M. E. Bernier.	Minister.	For the year.			7,000 00		
Miall, E.	Commissioner.	From July 1, '00, to May 31, 1901.	58	63	2,874 63		
Gerald, W. J.	Assistant Commissioner and Chief Inspector.	From Jy 1, '00, to June 5, '01.	60	28	2,953 61		
do	Deputy Minister.	From June 6, to June 30, 1901.					
Hinsworth, W.	Chief Clerk and Secretary.	For the year.	48	00	2,352 00		
Campeau, F. R. E.	Chief Clerk and Chief Acc'tant	"	48	00	2,352 00		
Hall, C. R.	Assistant Accountant.	From July 1, '00, to Feb. 28, 1901.	24	00	1,176 00		
Valin, J. E.	Accountant's Branch Clerk.	For the year.	36	00	1,764 00		
Carter, W.	Assistant Secretary.	"	36	00	1,764 00		
Shaw, J. F.	Chief Statistical Clerk, Accountant's Branch.	"	32	00	1,568 00		
Doyon, J. A.	Weight and Measures Clerk, Accountant's Branch.	"	30	00	1,470 00		
Westman, T.	Statistical Clerk, Accountant's Branch.	"	29	00	1,421 00		
Blatch, F. K.	Clerk of Supplies, Secretary's Branch.	From July 1, '00, to Feb. 28, 1901.	18	64	914 64		
Newby, F.	Secretary's Branch Clerk.	For the year.	28	00	1,372 00		
Byrnes, John.	Accountant's Branch Clerk.	"	28	00	1,372 00		
Quain, R.	"	"	28	00	1,372 00		
Fowler, G.	Stamp Clerk, Secretary's Br'ch	"	28	00	1,372 00		
Dunne, J. P.	Accountant's Branch Clerk.	"	28	00	1,372 00		
Burns, John	Weights and Measures Clerk, Accountant's Branch.	"	28	00	1,372 00		
Winter, C. F.	Second Class Clerk.	"	25	00	1,225 00		
Lebel, J. A. W.	Secretary's Branch Clerk.	From July 1, '00, to Jan. 31, 1901.	22	47	619 15		
Hughes, P. A.	Accountant's Branch Clerk.	For the year.	38	50	1,061 50		
Hudon, L. E.	Statistical Clerk, Accountant's Branch.	"	38	50	1,061 50		
McCullough, A.	Secretary's Branch Clerk.	"	16	21	798 00		
Bouchette, R. Errol.	Second Class Clerk.	From Feb. 1 to June 30, 1901.	16	03	442 35		
do	Private Secretary.	For the year.			600 00		
Halliday, W. A.	Accountant's Branch Clerk.	"	26	28	726 12		
Chevrier, Blanche.	Junior Second Class Clerk.	From March 2, to June 30, '01.					
		Retirem. Fund, \$9.92			188 47		
Potvin, N.	Messenger	For the year.	15	60	504 40		
Yetts, R. P.	"	"	12	60	407 40		
			799	74			
		Retirement.	9	92			
	Total salaries.		809	66		43,475	77

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 6.—DETAILS of Departmental Expenditures, 1900–1901—*Continued.*

Names.	Service.	Amounts paid.	Totals.
	<i>Contingencies.</i>	\$ cts.	\$ cts.
Hagerty, Miss B.	Extra clerk for the year.....	475 00	
Lawless, Miss E. M.	" "	475 00	
Robillard, G. A.	" "	245 06	
Chateauvert, G. E.	" "	447 26	
Chevrier, Miss Blanche	" for Jan. and Feb., 1900..	81 66	
Postmaster.....	Postage	32 83	
Controller of Stationery	Stationery	1,760 26	
" "	Books.....	35 30	
" "	Parliamentary publications.....	180 85	
King's Printer	Printing.....	1,112 24	
"	Lithographing	66 00	
C. P. Railway Co.'s Telegraph.....	Telegraph account	187 47	
G. N. W. Telegraph Co.....	"	137 68	
The Bell Telephone Co.....	Telephone messages	37 55	
Sproule, W. H. & Co., Ottawa.....	Repairing clocks, &c.....	6 25	
McNeill & Stewart, Ottawa.....	1 (12 drawers) fitting cabinet	24 00	
McNeill, E. R.	Rent of 1 Smith-Premier typewriter from Sept. 21 to Dec. 21, 1900 at, \$3 per month.....	9 00	
Miall, E.	Travelling expenses.. ..	16 40	
Jones, Yarnell & Poulter, London, Eng..	Subscription.....	10 71	
Chemical and Electrician	"	4 87	
The Budget, Quebec	"	5 00	
Le Réveil, Montreal	"	9 00	
La Tribune, St. Hyacinthe	"	1 00	
Le Bulletin Mensuel du Travail.....	"	0 75	
The Canadian Gazette, London, Eng....	"	8 76	
Toronto Daily Star.....	"	3 75	
Canadian Manufacturer, Toronto	"	1 00	
The Chronicle, Quebec.....	"	6 00	
The Catholic Record, London	"	2 00	
Scientific American Supplement, N.Y....	"	7 00	
The Winnipeg Daily Tribune	"	4 00	
La Presse, Montreal	"	3 00	
Le Temps, Ottawa	"	3 00	
Mail and Empire, Toronto.....	"	4 00	
L'Union de St. Hyacinthe.....	"	2 00	
The Catholic Register, Toronto.....	"	1 00	
The Witness, Montreal	"	6 00	
The Daily Sun, Belleville.....	"	5 00	
Le Progrès, Windsor	"	1 00	
The Chatham Banner News.	"	4 00	
Canadian Mining Review, Ottawa.....	"	6 00	
The Gazette.....	"	12 00	
La Patrie.....	"	6 00	
The Journal	"	6 50	
Toronto Saturday Night.....	"	4 00	
Le Soleil, Quebec.....	"	6 00	
The Daily Telegraph, Quebec.....	"	4 25	
Acadian Recorder, Halifax	"	10 00	
The Citizen, Ottawa	"	6 00	
Manitoba Free Press, Winnipeg.....	"	8 00	
The Intelligencer, Belleville.....	"	12 00	
Daily Times, Hamilton.....	"	6 00	
The Herald Publishing Co., Montreal...	"	6 00	
Daily Morning Chronicle, Halifax.....	"	5 00	
L'Union des Cantons de l'Est, Artha- baskaville.....	"	2 00	
The Despatch, Hull, P.Q.....	"	3 50	
Le Cultivateur, Montreal.....	"	1 00	
Globe Printing Co., Toronto.....	"	8 00	
The Toronto World.....	"	3 00	

APPENDIX B—Continued.

No. 6.—DETAILS of Departmental Expenditures, 1900–1901.—Concluded.

Names.	Service.	Amounts paid.	Totals.
Contingencies—Concluded.		\$ cts.	\$ cts.
Bryson, Graham & Co.....	Towels, cloth, etc.....	60 58	
The New Capital Ice Co.....	Supplying ice.....	15 00	
Batterton, T.....	Packing.....	30 94	
Storr, A. M.....	Cartage.....	86 65	
Maveity, Mrs. S.....	Washing towels.....	60 00	
Dupont, J. C.....	Sundries for department.....	10 95	
Payment, T.....	Soap, &c.....	16 50	
Canadian Express Co.....	Freight.....	5 30	
Dominion Express Co.....	".....	2 25	
Skinner, J.....	Sundries for department.....	4 50	
Graves Bros.	".....	2 80	
Sproule, W. H.....	Repairing clocks.....	6 25	
Potvin, N.. ..	Sundry petty expenses.....	20 08	
Total, Departmental Contingencies			5,859 70
Authorized disbursements (less super-annuation) and retirement.....			49,335 47
ADD—Balance due June 30, 1901.			16 66
			49,352 13
LESS—Balance due July 1, 1900.. .. .			16 66
Actual disbursements, agreeing with Statement No. 17, page 42.....			49,335 47
W. J. GERALD, Deputy Minister.			
INLAND REVENUE DEPARTMENT, OTTAWA, August 10, 1901.			

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 7.—DETAILS of Weights and Measures Expenditures for the Year ended June 30, 1901.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Johnson, W.	Salary as Inspector for year		24 00	3 60	1,172 40	
Slattery, T.	" Mechanical Inspector for year		13 96	1 80	684 24	
Irwin, S.	" Asst. Inspector for year		13 96	1 80	684 24	
Behan, J. J.	" " "			1 80	598 20	
Errett, R. W.	" " "			1 80	198 12	
	Salaries		51 92	10 80	3,337 20	
	Contingencies				2,546 24	
						5,883 44
	<i>Hamilton.</i>					
Freed, A. T.	Salary as Inspector for year			3 60	1,596 36	
McDonald, J.	" Asst. Inspector for year		16 04	1 80	782 16	
Marentette, A.	" " "		16 04	1 80	782 16	
Fitzgerald, E. W.	" " "			1 80	748 20	
Laidman, R. H.	" " "			1 80	698 16	
Wheatley, A. E.	" " "			1 80	648 12	
Jarvis, H.	" " "			1 80	598 20	
	Salaries		32 08	14 40	5,853 36	
	Contingencies				1,210 30	
						7,063 66
	<i>Ottawa.</i>					
Macdonald, J. A.	Salary as Inspector for year			3 60	1,396 32	
Breen, J.	" Asst. Inspector for year			1 80	598 20	
McFarlane, J.	" " "		7 04	1 80	551 16	
Winsor, J. A.	" " "			1 80	700 93	
	Insurance					
Elliott, T. H.	" " "	41 76		1 80	556 44	
	Insurance	41 76				
	Salaries		7 04	10 80	3,803 05	
	Contingencies				1,571 40	
						5,374 45
	<i>Toronto.</i>					
Kelly, D.	Salary as Inspector for year			3 60	1,296 36	
Milligan, R. J.	" Asst. Inspector for year			1 80	798 12	
Wright, R. J.	" " "		16 03	1 80	782 17	
Smith, J. C.	" " "			1 80	598 20	
Murdoch, J.	" " "			1 80	598 20	
	Salaries		16 03	10 80	4,073 05	
	Contingencies				1,789 27	
						5,862 32
	<i>Windsor.</i>					
Hayward, W. J.	Salary as Inspector for year		24 00	3 60	1,172 40	
Coughlin, D.	" Mechanical Inspector for year			1 80	798 12	
Thomas, J. S.	" Asst. Inspector for year			1 80	798 12	
Hughes, R. A.	" " "			1 80	648 12	
	Salaries		24 00	9 00	3,416 76	
	Contingencies				1,504 68	
						4,921 44

APPENDIX B—Continued.

No. 7.—DETAILS of Weights and Measures Expenditures, 1900-1901—Con.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Montreal.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Chalus, J. O.	Salary as Inspector for year.....		31 96	3 60	1,564 44	
Daoust, J. A.	" Asst. Inspector for year.....		16 04	1 80	782 16	
Gervais, S.	" " "		16 04	1 80	782 16	
Hébert, J. A. P. ..	" " "			1 80	798 12	
Boudet, E.	" " "			1 80	798 12	
Collins, D.	" Mechanical Inspector for year.....			1 80	798 12	
Baker, J. S.	" Asst. Inspector for year.....			1 80	698 16	
Tomlinson, W.M. ..	" " "			1 80	698 16	
Dessert, V.	" " "			1 80	598 20	
Fournier, L. A. ...	" " "			1 80	598 20	
	Salaries.. ..		64 04	19 80	8,115 84	
	Contingencies.. ..				2,008 99	
						10,124 83
	<i>Quebec.</i>					
Guay, G. N.	Salary as Inspector for year.....			3 60	1,196 40	
		Insur- ance.				
Kelly, M. J.	" Asst. Inspector for year... ..	38 28	23 96	1 80	735 96	
Guay, A.	" " "			1 80	698 16	
Pinhey, H.	" Mechanical Inspector from July 1, 1900, to May 31, 1901.....			1 65	548 35	
Chabot, F. X.	" Asst. Inspector for year... ..		12 00	1 80	586 20	
Petit, J. B.	" " "		6 32	1 80	491 88	
Moreau, A.	" Caretaker for year.....		6 00		294 00	
LeBel, J. A. W. ..	" Asst. Inspector from Feb. 1 to June 30, 1901.....		16 05	0 75	441 50	
Préfontaine, F.X. ..	" Asst. Inspector from April 9 to June 30, 1901.....			0 30	113 57	
	Insurance... ..	38 28				
	Salaries.....		64 33	13 50	5,106 02	
	Contingencies.. ..				2,095 83	
						7,201 85
	<i>Three Rivers.</i>					
Gravel, A. J.	Salary as Inspector for year.....			3 60	996 36	
Provost, J. J.	" Asst. Inspector for year... ..	34 96		1 80	663 24	
	Salaries.....	34 96		5 40	1,659 60	
	Contingencies				449 19	
						2,108 79
	<i>St. John, N.B.</i>					
Wilmot, J. B.	Salary as Inspector for year.....		24 00	3 60	1,172 40	
Cowan, E.	" Asst. Inspector for year... ..		13 96	1 80	684 24	
Richard, D.	" " "		12 00	1 80	586 20	
Bernier, J. A.	" " from Jan 19 to June 30, 1901.....			0 75	270 21	
	Salaries.....		49 96	7 95	2,713 05	
	Contingencies				734 99	
						3,448 04
	<i>Cape Breton.</i>					
Lawrence, G. C. ..	Salary as Inspector for year.....			3 60	796 40	
	Contingencies.....				346 75	
						1,143 15

APPENDIX B—Continued.

No. 7.—DETAILS of Weights and Measures Expenditures, 1900–1901—Con.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Halifax.</i>					
Frame, A.	Salary as Inspector for year.			3 60	996 36	
Waugh, R. J.	" Asst. Inspector for year.			1 80	598 20	
	Salaries			5 40	1,594 56	
	Contingencies				732 44	2,327 00
	<i>Pictou.</i>					
Dustan, W. M.	Salary as Inspector for year.		19 96	3 60	976 44	
Chisholm, J. J. ...	" Asst. Inspector for year.			1 80	598 20	
	Salaries		19 96	5 40	1,574 64	
	Contingencies				211 15	1,785 79
	<i>Charlottetown.</i>					
Davy, E.	Salary as Inspector for year.			6 90	893 10	
Hughes, H.	" Asst. Inspector for year.			1 80	598 20	
	Salaries			8 70	1,491 30	
	Contingencies				170 91	1,662 21
	<i>Winnipeg.</i>					
Magness, R.	Salary as Inspector for year.			3 60	1,396 32	
McDonald, A. W.	" Asst. Inspector for year.			1 80	598 20	
Francis, G. M. ...	" " " "			1 80	598 20	
Girdlestone, R. J. M.	" " " "			1 80	194 16	
Ross, H. E.	" " " "		4 04	1 80	98 16	
	Salaries		4 04	10 80	2,885 04	
	Contingencies				2,577 87	5,462 91
	<i>Calgary.</i>					
Thomas, P.	Salary as Inspector for year.			3 60	196 32	
Costello, J. W. ...	" Asst. Inspector for year.		13 96	1 80	684 24	
	Salaries		13 96	5 40	880 56	
	Contingencies				166 74	1,047 30
	<i>Victoria.</i>					
Findlay, H.	Salary as Inspector for year.			3 60	796 32	
McAloney, J. A.	" Asst. Inspector for year.			1 80	348 12	
	Salaries			5 40	1,144 44	
	Contingencies				922 20	2,066 64
	<i>General.</i>					
Miall, E.	Salary as Commissioner of Standards from July 1, 1900, to May 31, 1901.		14 63			718 63

APPENDIX B—Continued.

No. 7.—DETAILS of Weights and Measures Contingencies, Expenditures, for the Year ended June 30, 1901.

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Burgess, Thos.....	Salary as mechanical assistant for the year	800 00	
American Bank Note Co.	Printing weights and measures stamps	330 00	
Dominion Plating Co. .	Plating 5 sets of scales	12 50	
Pritchard & Andrews Co.	Letter punches, numerals, steel letters and lead seals ..	25 08	
Veuve, Louis Havez....	25 sets metrical compendiums, 25 sets tables and 100 calculating tables	222 23	
St. Laurent, Alfred.....	2 doz. ready cleaners	6 00	
Lymans Sons & Co.....	30½ lbs. parafine wax.	4 54	
Burrow, Stewart & Milne	Repairing tobacco percentage scales	1 00	
McMorran, R. M.....	6 yards green cloth	18 00	
Edwards, W. C. & Co., Ltd	1,000 ft. dressed lumber.....	20 25	
Canada Atlantic Ry. Co.	Freight	11 69	
Canadian Pacific Ry. Co.	"	0 62	
Dominion Express Co...	Express charges.....	25 80	
Canadian Express Co...	"	31 55	
Potvin, Napoléon	Petty expenses	0 90	
	Total general contingencies.....		1,510 16
	Grand total.....		69,712 61
	ADD—Printing.....	575 23	
	Stationery.....	132 69	
			707 92
	Actual disbursements (less superannuation insurance, retirement and guarantee).....		70,420 53
	ADD—Balances due to Inspectors July 1, 1900...	395 70	
	Old " by " June 30, 1901 .	193 26	
			588 96
			71,009 49
	LESS—Balances due by Inspectors July 1, 1900..	160 00	
	Old " " "	193 26	
			353 26
	Actual disbursements, agreeing with Statement No. 20A, page 48		70,656 23

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

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APPENDIX B—Continued.

No. 8.—DETAILS of Gas Inspection Expenditures for the Year ended June 30, 1901.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Barrie.</i>					
Shanacy, M	Salary as Inspector for year . . . . .	...	2 00	3 60	94 40	94 93
	Contingencies . . . . .	...	...	...	0 53	
	<i>Belleville.</i>					
Johnson, Wm ...	Salary as Inspector for year . . . . .	...	4 96	3 60	241 44	602 46
McRae, W. D....	" Asst. Inspector for year . . . . .	...	...	1 80	98 16	
	Salaries . . . . .	...	4 96	5 40	339 60	
	Contingencies . . . . .	...	...	...	262 36	
	<i>Berlin.</i>					
Broadfoot, S.	Salary as Inspector from Sept. 1, 1900, to June 30, 1901 . . . . .	...	...	3 30	179 99	225 27
	Contingencies . . . . .	...	...	...	45 28	
	<i>Brockville.</i>					
Johnson, C. W ..	Contingencies . . . . .	...	...	...	...	115 46
	<i>Cobourg.</i>					
Bickle, J. W ...	Salary as Inspector for year . . . . .	...	2 00	3 60	94 40	170 20
	Contingencies . . . . .	...	...	...	75 80	
	<i>Cornwall.</i>					
Mulhern, M. M. .	Salary as Inspector for year . . . . .	...	2 00	3 60	94 40	136 70
	Contingencies . . . . .	...	...	...	42 30	
	<i>Guclph.</i>					
Broadfoot, S.	Salary as Inspector for year . . . . .	...	4 00	3 60	192 40	205 31
	Contingencies . . . . .	...	...	...	12 91	
	<i>Hamilton.</i>					
McPhie, D	Salary as Inspector for year . . . . .	...	36 00	3 60	1,760 40	2,674 90
McPhie, W. H. ...	" Asst. Inspector from July 3, 1900, to June 30, 1901 . . . . .	...	...	1 80	594 97	
Dennis, W. N. ...	" Asst. Inspector for year . . . . .	...	...	1 80	98 16	
	Salaries . . . . .	...	36 00	7 20	2,453 53	
	Contingencies . . . . .	...	...	...	221 37	
	<i>Kingston.</i>					
Behan, J. J.	Salary as Inspector for year . . . . .	...	...	3 60	396 40	472 78
	Contingencies . . . . .	...	...	...	76 38	
	<i>Listowel.</i>					
Male, Thos.	Salary as Inspector for year . . . . .	...	...	3 60	96 40	176 62
	Contingencies . . . . .	...	...	...	80 22	

APPENDIX B—Continued.

No. 8.—DETAILS of Gas Inspection Expenditures, 1900-1901—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>London.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Nash, A. F . . .	Salary as Inspector for year			3 60	996 40	1,621 30
	Contingencies				624 90	
	<i>Ottawa.</i>					
Roche, H. G.	Salary as Inspector for year			3 60	996 40	1,909 80
	Contingencies				913 40	
	<i>Owen Sound.</i>					
Graham, W. J. . . .	Salary as Inspector for year		4 00	3 60	192 40	318 90
	Contingencies				126 50	
	<i>Peterborough.</i>					
Rudkins, W.	Salary as Inspector from June 26, 1900, to June 30, 1901			3 60	148 48	156 48
	Contingencies				8 00	
	<i>Sarnia.</i>					
Hicks, W. H	Contingencies					21 00
	<i>Stratford.</i>					
Rennie, G.	Salary as Inspector for year		4 00	3 60	192 40	208 40
	Contingencies				16 00	
	<i>Toronto.</i>					
Johnstone, J. K . .	Salary as Inspector for year		31 96	3 60	1,564 44	
	" Assistant Inspector for year			1 80	998 16	
Pape, J.	Salaries		31 96	5 40	2,562 60	2,607 85
	Contingencies				45 25	
	<i>Montreal.</i>					
Aubin, A.	Salary as Inspector for year			3 60	1,396 32	
	" Assistant Inspector for year			1 80	798 12	
O'Flaherty, M. J . .	Salaries			5 40	2,194 44	3,015 49
	Contingencies				821 05	
	<i>Quebec.</i>					
Le Vasseur, N. . . .	Salary as Inspector for year		19 96	3 60	976 44	
	" Caretaker "		6 00		294 00	
Moreau, A.	Salaries		25 96	3 60	1,270 44	1,424 34
	Contingencies				153 90	
	<i>Sherbrooke.</i>					
Simpson, A. F . . .	Salary as Inspector for year		2 00	3 60		94 40
	<i>St. Hyacinthe.</i>					
Benoit, L. V.	Salary as Inspector from Jan. 8 to June 30, 1901	0 86				35 22

APPENDIX B—Continued.

No. 8.—DETAILS of Gas Inspection Expenditures, 1900-1901—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Fredericton.</i>					
Fowler, J. D	Salary as Inspector for year.			3 60		196 40
	<i>St. John.</i>					
Wilson, J. E.	Salary as Inspector for year.			3 60	996 40	1,072 30
	Contingencies.				75 90	
	<i>Halifax.</i>					
Miller, A.	Salary as Inspector for year.		24 00	3 60	1,172 40	2,699 95
Ritchie, A. J.	" Assistant Inspector for year.			1 80	498 12	
Munro, H. D.	" " " " " " " " " " " " " "		1 96	1 80	96 24	
	Salaries		25 96	7 20	1,766 76	
	Contingencies.				933 19	
	<i>Charlottetown.</i>					
Bell, J. H.	Salary as Inspector from June 17 to June 30, 1901.				11 66	40 41
	Contingencies.				28 75	
	<i>Winnipeg.</i>					
Magness, R.	Salary as Inspector for year.			3 60	196 40	321 92
	Contingencies.				125 52	
	<i>Nanaimo, B.C.</i>					
McAloney.	Salary as Inspector for year.			3 60		96 40
	<i>New Westminster.</i>					
Wolfenden, W.	Salary as Inspector for year.	5 00		3 60		91 40
	<i>Vancouver.</i>					
Miller, J. E.	Salary as Inspector for year.		6 00	3 60	290 40	402 53
	Contingencies.				112 13	
	<i>Victoria.</i>					
Jones, R.	Salary as Inspector for year.		4 00	3 60	192 40	199 95
	Contingencies.				7 55	
	<i>General.</i>					
McPhie, D.	Contingencies.					680 37

APPENDIX B—Continued.

No. 8.—DETAILS of Gas General Contingencies, Expenditures for the year ended June 30, 1901—Concluded.

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Wright, Alex. & Co ..	200 lbs. sperm candles	170 33	
Pritchard & Andrew & Co.....	Letter punches, numerals, rubber stamps &c.....	12 40	
Robert Mitchell & Co., The.....	Repairing gas testing machines and equipment of St. Hyacinthe Gas Office.....	122 75	
American Meter Co....	Two test meters.....	50 18	
Cleary & Sutherland....	Professional services in re L. A. King.....	10 00	
Canadian Rubber Co...	Rubber tubing.....	11 50	
Canadian Pacific Ry. Co.	Freight on candles above.....	6 90	
	Total General Contingencies.....		384 06
	Grand Total.....		22,473 50
	ADD—Printing	208 49	
	Stationery.....	106 72	
			315 21
	Authorized disbursements, less (superannuation retirement and guarantee).....		22,788 71
	ADD—Balances due by Inspectors June 30, 1901..	212 88	
	" " July 1, 1900..	314 86	
			527 74
			23,316 45
	LESS—Balances due by Inspectors July 1, 1900..		244 56
	Actual disbursements agreeing with Statement No. 22, page 54.....		23,071 89

W. J. GERALD,
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INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

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APPENDIX B—*Continued.*

No. 9.—DETAILS of Electric Light Inspection, Expenditures for the year ended June 30, 1901.

To whom paid.	Service.	Amounts Paid.	Totals.
	<i>Belleville.</i>	\$ cts.	\$ cts.
Johnson, W.....	Contingencies.....	.....	187 08
	<i>Hamilton.</i>		
McPhie, D.....	Contingencies.....	.....	87 65
	<i>London.</i>		
Nash, A. F.....	Contingencies.....	.....	101 00
	<i>Toronto.</i>		
Johnstone, J. K.....	Contingencies.....	.....	149 25
	<i>Montreal.</i>		
Aubin, A.....	Contingencies .....	.....	389 25
	<i>Quebec.</i>		
LeVasseur, N.	Contingencies.....	.....	63 64
	<i>Sherbrooke.</i>		
Simpson, A. F.....	Contingencies .....	.....	76 59
	<i>St. John.</i>		
Wilson, J. E.....	Contingencies.....	.....	120 34
	<i>Halifax.</i>		
Miller, A.	Contingencies. ....	.....	146 59
	<i>Winnipeg.</i>		
Magness, R.....	Contingencies. ....	.....	197 75
	<i>Victoria.</i>		
Jones, R	Contingencies.....	.....	17 95
	<i>Chief Electrical Engineer.</i>		
Higman, O.....	Salary for year.....	2,400 00	
	Contingencies.....	599 47	
			2,999 47

APPENDIX B—Continued.

No. 9.—DETAILS of General Electric Light Contingencies, Expenditures for the Year ended June 30, 1901—Concluded.

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Higman, O., jr.....	3 months and 22 days services as electrician, from May 15 to September 8, at \$75 per month....	282 50	
American Bank Note Co	Electric Light Inspection stamps.....	791 52	
Ahearn & Soper.....	One Watt transformer, 100 lamps, two voltmeters, switches, &c.....	1,469 46	
Electric Storage Battery Co	Electrical battery.....	847 69	
Eimer & Amend.....	300 specimen tubes	47 65	
Weston Electrical Instruments Co.....	One voltmeter, 1-600 volt multiplier and repairs to voltmeters	137 61	
May, Geo. & Sons.....	13 leather cases.....	188 50	
Edison Decorative Co..	Repairs to apparatus.....	16 70	
Butterworth & Co... ..	One Stillion wrench.....	2 75	
Sproule, W. H. & Co...	4 conograph watches.....	40 00	
Topley, W. J.....	Plates, prints, &c.....	5 60	
Harris, Campbell & Boyden Co., L't'd.....	6 birch blocks.....	3 80	
Blyth & Watt	90 lbs. sheet lead	7 20	
Shedrick, C. E.....	Rebuilding 1 Hoyt ammeter and 2 Watt meters and repairs to voltmeter.....	130 70	
Curbutt, J.. ..	X ray plates.. ..	10 24	
Lyman Sons & Co.....	5 lbs. sulphurous acid.....	1 10	
Canadian Pacific Ry. Co	Freight.....	23 29	
Ottawa Electric Co....	Rent of motor current for the year.....	125 00	
Warburton & McKinnon	Law costs in <i>re</i> Rex <i>vs.</i> Electric Co's. in P.E.I....	26 25	
Borbridge, T. & H....	Lock on case.....	0 75	
Dominion Express Co..	Express charges.....	20 25	
Canadian Express Co..	"	20 70	
	Total general contingencies		4,199 26
	Grand Total.....		8,735 82
	ADD—Printing.....	7 35	
	Stationery.	16 20	
			23 55
			8,759 37
	ADD—Balances due to inspectors July 1, 1900.		348 60
	Actual disbursements agreeing with Statement No. 24, page 56.....		9,107 97

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Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

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APPENDIX B—Continued.

No. 10.—List of Persons employed by the Inland Revenue Department on Salary, during the Year ended June 30, 1901.

NAMES.	SERVICES.								
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.	Inspection of Staples.
Adams, J. S.		1							
Alexander, Thos		1							
Allen, G. A		1							
Alteman, Peter J.		1							
Amor, Wm.		1							
Andrews, A. A		1							
Armstrong, Walter		1							
Aubin, A					1	1			
Baby, W. A. D.		1							
Baker, J. S.				1					
Barber, J. S.		1							
Barnes, G.		1							
Barrett, J. K.		1							
Basinet, Louis		1							
Bayard, Gilbert A.		1							
Beauchamp, J. P.		1							
Beaulieu, J. B.		1							
Behan, J. J.				1	1	1			
Bélair, A. (Plessis dit)		1							
Bell, James E.		1							
Belleperche, H. J. E.		1							
Bellerive, Geo.			1						
Belyea, T. H.		1							
Bennett, James		1							
Berry, H. L.		1							
Bickle, J. W.		1			1				
Bish, Philip		1							
Bishop, A.		1							
Bishop, J. B.		1							
Blackman, C.		1							
Blair, A.		1							
Blair, J. B.		1							
Blethen, C. W.		1							
Blyth, Alex.		1							
Boomer, J. B.		1							
Bouchette, R. E.	1								
Boudet, E.				1					
Bourassa, Joseph		1							
Bourget, O.		1							
Bousquet, J. O.		1							
Bouteiller, G. A.		1							
Bowman, Allan		1							
Boyd, J. F. S.		1							
Boyd, S. I.		1							
Boyle, P.		1							
Bowen, F. C.		1			1	1			
Brabant, J. B. G. N.		1							
Brain, A. F.		1							
Breen, John				1					
Brennan, D. J.		1							
Brennan, John		1							
Broadfoot, S.		1			1				
Browne, G. W.		1							
Browne, W. J.		1							
Bruyère, H. P.		1							
Burgess, Thomas H.				1					
Burke, T.		1							
Burns, John	1								

APPENDIX B—Continued.

No. 10.—LIST of Persons employed by the Inland Revenue Department,
1900-1901—Continued.

NAMES.	SERVICES.								
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.	Inspection of Staples.
Byrnes, John.....	1								
Cahill, J. H.....		1							
Cahill, J. W.....		1							
Cameron, D. M.....		1			1				
Campeau, F. R. E.....	1								
Cargill, W.....		1							
Carroll, D.....		1							
Carter, William.....	1								
Casey, John.....							1		
Caven, A.....		1							
Caven, W.....		1							
Chabot, F. X.....				1					
Chalus, J. O.....				1					
Chartier, Etienne.....		1							
Chisholm, J. J.....				1					
Chisholm, W. Noble.....		1							
Clark, A. F.....		1							
Clark, James Alfred.....		1							
Clarke, Thomas.....		1							
Codd, Herbert J. S.....		1							
Code, Abraham.....		1						1	
Coleman, Charles.....		1							
Coleman, J. J.....		1							
Coles, F. H.....		1							
Collins, D.....		1							
Ccmte, L. A. A. J.....		1							
Conklin, Ewan.....		1							
Conway, B. J.....		1							
Cook, W. R.....		1							
Costello, J. W.....				1					
Costigan, H. A.....		1							
Costigan, J. J.....		1						1	
Coughlin, D.....				1					
Coulter, Alex.....		1							
Courtney, J. J.....		1							
Cowan, Edgar.....				1					
Crawford, W. P.....		1							
Croteau, T. M.....			1						
Crotty, John.....		1							
Crowe, W.....		1							
Daoust, J. A.....				1					
Davehy, J. P.....		1							
David, T.....		1							
Davis, J.....		1							
Davis, T. G.....		1							
Davy, Edward.....				1	1				
Dawson, W.....		1							
Deland, A. N.....		1							
Dennis, W. A.....					1				
Desaulniers, J. E. A.....		1							
Desmarais, F.....		1							
Dessert, Victor.....				1					
Dibblee, William.....		1							
Dick, J. W.....		1							
Dickson, C. T.....		1							
Dingman, N. J.....		1							
Dixon, H. G. S.....		1							
Donaghy, William.....		1							

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APPENDIX B—Continued.

No. 10.—LIST of Persons employed by the Inland Revenue Department,
1900-1901—Continued.

NAMES.	SERVICES.							
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Doyle, B. J.		1						
Doyon, J. A.	1							
Dudley, W. H.		1						
Dunne, J. P.	1							
Dumbrille, J.		1						
Dumbrille, R. W.		1						
Dumouchel, Léandre ..		1						
Dunlop, C.		1						
Duplessis, C. Z.		1						
Dustan, W. W.				1				
Egan, Wm.		1						
Egener, A.		1						
Elliott, T. H.		1		1				
Errett, R. W.				1				
Evans, G. T.		1						
Fahey, Ed.		1						
Falconer, James E.		1						
Falconer, R. H.		1						
Ferguson, J.		1						1
Ferguson, John C.		1						
Finley, Hugh.				1				
Fitzgerald, E. W.				1				
Fitzpatrick, W. J.		1						
Fletcher, R. W.		1						1
Floody, E.							1	
Flynn, D. J.		1						
Forest, E. R.		1						
Fortier, J. J. O.		1						
Fortier, V.		1						
Foster, Henry.		1						
Fournier, L. A.				1				
Fowler, George.	1							
Fowler, J. D.					1			
Fox, J. D.		1						
Fox, Thomas.		1						
Erame, Archibald.				1				
Francis, G. M.				1				
Fraser, G. J.		1						
Fraser, P.		1						
Freed, A. T.				1				
Gallagher, F.			1					
Geldart, O. A.		1						
George, John.		1						
Gerald, C.		1						
Gerald, W. H.		1						
Gerald, W. J.	1	1						
Gervais, Samuel.				1				
Gill, Wm.		1						
Girard, Irene.		1						
Girdlestone, R. J. M.		1		1				
Goodman, A. W.		1						
Gorman, Arthur M.		1						
Gosnell, T. S.		1		1				
Gow, James.		1						
Gow, J. E.		1			1			
Graham, A. L.		1						
Graham, W. J.		1						
Graham, W. T.		1						

APPENDIX B—Continued.

No. 10.—LIST of Persons employed by the Inland Revenue Department,
1900-1901—Continued.

NAMES.	SERVICES.								
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection	Inspection of Staples.
Grant, H. H.		1							
Gravel, A. I.				1					
Grimason, Thomas		1							
Grosbois (de), Chas. B.		1							
Guay, Alphonse.				1					
Guay, G. N.				1					
Hagan, James.		1							
Hagarty, P.		1							
Halliday, W. A.	1								
Hanley, A.		1							
Harney, Thomas			1						
Harris, J. G.		1							
Hart, P. D.		1							
Hawkins, A. C.		1							
Hawkins, W. L.		1							
Hayhurst, T. H.		1							
Hayward, W. J.				1					
Hébert, C. D.		1							
Hébert, J. A. P.				1					
Helliwell, H. N.		1							
Henderson, W.		1							
Henwood, Geo.		1							
Hesson, C. A.		1							
Hicks, W. H.		1			1				
Higman, O.						1			
Hill, A. M.		1							
Hinsworth, Wm.	1								
Hobbs, G. N.		1							
Howard, W. W. S.		1							
Howden, R.		1							
Howell, Thomas		1							
Howie, A.		1							
Hubley, H. H.		1							
Hudon, L. E.	1								
Hughes, Henry.				1					
Hughes, P. A.	1								
Hughes, R. A.				1					
Hurst, Levi B.		1							
Iler, B.		1							
Ironside, G. A.		1							
Irwin, Robert.		1							
Irwin, Samuel.				1					
Ives, G. C.		1							
James, T. C.		1							
Jameson, S. B.		1							
Jamieson, R. C.		1							
Jarvis, Henry.				1					
Johnson, J. J.		1							
Johnson, Wm.				1	1	1			
Johnston, G. E.		1							
Johnstone, J. K.					1	1			
Jones, Andrew.		1							
Jones, Richard.		1			1	1			
Jubenville, J. P.		1							
Kearny, D. J.		1							
Keeler, G. S.		1							
Keilty, T.		1							
Kelly, Daniel.				1					

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APPENDIX B—Continued.

No. 10.—LIST of Persons employed by the Inland Revenue Department,
1900–1901—Continued.

NAMES.	SERVICES.								
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.	Inspection of Staples.
Kelly, M. J.				1					
Kenning, J. H.		1							
Keogh, P. M.		1							
Kidd, Thomas								1	
Kilroy, E. T.		1							
King, R. M.		1							
Knowlson, J. B.		1							
Laidman, Richard H.				1					
Lane, T. M.		1							
Laporte, Geo.		1							
LaRivière, A. C.		1							
LaRue, George		1							
LaRue, J. B. Alexandre		1							
Laurier, J. L.		1							
Lawlor, H.		1							
LeBel, J. A. W.				1					
Lecours, H. T.		1							
Lee, Edward		1							
LeMoine, Jas. Sir.		1							
LeMoine, Jules		1							
Lépine, Louis		1							
LeVasseur, N.					1	1			
Levéque, Hector								1	
Logan, John		1							
Long, W. H. A.		1							
Lycns, E.		1							
Macdonald, A. B.		1							
Macdonald, J. A.				1					
Macfarlane, Thos.								1	
Macintyre, D.		1							
Magness, Robt.				1	1	1			
Mainville, C. P.		1							
Male, Thomas					1				
Malo, T.		1							
Marcon, F. E.		1							
Marentette, Alex.				1					
Marion, J. E. E.		1							
Marshall, F.		1							
Mason, F.		1							
Metcalf, W. F.		1							
Miller, A.					1	1			
Miller, J. E.		1			1	1			
Miller, W. F.		1							
Millier, Elie		1							
Milligan, R. J.				1					
Milliken, E.		1							
Moore, T.		1							
Moreau, J. Alf.				1	1				
Mulhern, M. M.		1			1				
Munro, H. D.		1			1				
Murdoch, James				1					
Murray, A. S. E.		1							
Murray, David		1							
McAllister, A.		1							
McAloney, Joseph A.		1		1	1				
McCloskey, J. R.		1							
McCoy, Wm.		1							
McCraney, H. P.		1							

APPENDIX B—Continued.

No. 10.—List of Persons employed by the Inland Revenue Department, 1900-1901—Continued.

NAMES.	SERVICES.								
	Inside.	Excise.	Callers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.	Inspection of Staples.
McCuaig, Aug. F.....		1							
McCullough, A.....	1								
McCutcheon, H. M....		1							
McDonald, A. W.....				1					
McDonald, J.....				1					
McFarlane, C. D.....		1							
McFarlane, J.....				1					
McFee, A. C.....		1							
McGill, A.....								1	
McLennaghan, N.....		1							
McPhie, Donald.....					1	1			
McSween, James.....		1							
Nash, A. F.....					1	1			
Nash, S. C.....		1							
Newby, F.....	1								
Nichols, J. T.....		1							
O'Brien, E. C.....		1							
O'Brien, J. F.....		1							
O'Donnell, J.....		1							
O'Donohue, M. J.....		1							
O'Flaherty, E. J.....		1							
O'Flaherty, M. J.....					1				
O'Leary, T. J.....		1							
Orr, Henry N.....		1							
Osborne, F. A.....		1							
O'Sullivan, D.....		1							
Panneton, G. E.....		1							
Pape, James.....					1	1			
Parent, F.....		1							
Parkinson, Edward B..		1							
Parsons, C. H.....		1							
Patton, James.....			1						
Pelletier, N. G.....		1							
Petit, J. B.....				1					
Poirier, Joseph A.....		1							
Poirier, J. N.....		1							
Pole, C. W.....		1							
Potvin, Napoléon..	1								
Powell, J. B.....		1							
Prosser, Elijah.....							1		
Provost, J. J.....				1					
Quain, Redmond.....	1								
Quinn, J. D.....		1							
Renaud, A. H.....		1							
Rennie, George.....		1			1				
Richard, D.....				1					
Ridgman, A. H.....		1							
Rinfret, C. I.....		1							
Ritchie, A. J.....					1				
Roche, H. G.....					1	1			
Ross, H. E.....		1		1					
Ross, S. F.....		1							
Rouleau, J.....		1							
Rousseau, Elzéar H.....		1							
Rowan, W. E.....		1							
Roy, George.....									1
Rudkins, W.....		1			1	1			
Ryan, Wm.....		1							
Saucier, X.....		1						1	
Schram, R. L. H.....		1							

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 10.—LIST of Persons employed by the Inland Revenue Department,
1900 1901—Concluded.

NAMES	SERVICES.							
	Inside.	Excise.	Cullers' Office.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Scullion, W. J.		1						
Shanacy, M.		1			1			
Shaw, J. F.	1							
Simpson, A. F.		1			1	1		
Sinon, E. H.		1						
Slattery, R.		1						
Slattery, Thomas.					1			
Snowdon, J. W.		1						
Spence, F. H.		1						
Spereman, J. J.		1						
Standish, J. G.		1						
Stevens, D. B.		1						
Stewart, James.		1						
St. Michel, F. X.		1						
Stratton, W. C.		1						
Swannell, F. W.		1						
Talbot, John.		1						
Taylor, G. W.		1						
Thomas, J. S.				1				
Thomas, Philip.		1					1	
Thomas, Robert.		1						
Thorburn, James.		1						
Till, T. M.		1						
Timmons, P.		1						
Tomlinson, W. M.				1				
Tompkins, P.		1						
Toupin, F. X. J. A.		1						
Tourchot, A. L.								1
Tracey, J. P.		1						
Tyrrell, M.								1
Valin, J. E.	1							
Verner, Francis.		1						
Verner, Thomas H.		1		1				1
Villeneuve, J.		1						
Wainright, F. G.		1						
Waller, J.		1						
Walsh, Daniel J.		1						
Wardell, R. S. R.		1						
Watson, James.								1
Watson, W. W.		1						
Waugh, R. J.				1				1
Webbe, C. E. A.		1						
Weir, James.		1						
Westman, T.	1							
Weyms, C.		1						
Wheatley, Alfred E.				1				
Whelan, W. F.			1					
Whitehead, J. P.		1						
Wilmot, J. B.				1				
Wilson, David.		1						
Wilson, J. E.					1	1		
Winsor, John A.				1				
Winter, C. F.	1							
Wolfenden, William.		1			1			
Wood, James A.		1						
Woodward, G. W.		1						
Wright, Robert J.				1				
Yetts, R. P.	1							
Totals.	22	298	6	62	36	18	4	14

APPENDIX B—Continued.

No. 11.—List of Persons employed by the Inland Revenue Department on salary, during a portion of the Year ended June 30, 1901.

Names.	Period.	SERVICES.				
		Inside.	Excise.	Weights and Measures.	Gas.	Electric Light.
Atherton, R.	From July 1, 1900, to October 31, 1900.....		1			
Baby, Jos.....	" July 1, 1900, to March 31, 1900..		1			
Bell, J. H.....	" June 17, 1901, to June 30, 1901..				1	1
Benoit, L. V.....	" January 8, 1901, to June 30, 1901.....		1		1	
Bernard, H. J. D.....	" May 25, 1901, to June 30, 1901.....		1			
Bernier, J. A.....	" January 19, 1901, to June 30, 1901			1		
Bishop, C. A. P. A.....	" July 1, 1900, to April 30, 1901		1			
Blatch, F. K.....	" July 1, 1900, to February 28, 1901	1				
Boivin, C. A.....	" July 1, 1900, to March 31, 1901.....		1			
Brown, W. J.....	" March 25, 1901, to June 30, 1901.....		1			
Bulmer, W.....	" July 1, 1900, to June 30, 1901.....		1			
Burns, R. J.....	" January 1, 1901, to June 30, 1901.....		1			
Cheseldine, J. H.....	" March 25, 1901, to June 30, 1901.....		1			
Chevrier, B.....	" March 2, 1901, to June 30, 1901.....	1				
Coutts, J. J.....	" March 25, 1901, to June 30, 1901.....		1			
David, D.....	" February 19, 1901, to June 30, 1901.....		1			
Dodds, E. W.....	" July 1, 1900, to October 31, 1900.....		1			
Doyle, J. E. H.....	" July 1, 1900, to July 13, 1900.....		1			
Dumaine, E.....	" February 19, 1901, to June 30, 1901.....		1			
Earle, R. H.....	" July 1, 1900, to March 31, 1901.....		1			
Fontaine, A.....	" January 1, 1901, to June 30, 1901.....					1
Forest, M.....	" January 30, 1901, to June 30, 1901.....		1			
Hall, C. R.....	" July 1, 1900, to February 28, 1901.....	1				
Hall, J. J.....	" July 1, 1900, to August 31, 1900.....		1			
Harwood, J. O. A.....	" May 25, 1901, to June 30, 1901.....		1			
Hodder, W. E.....	" April 19, 1901, to June 30, 1901.....		1			
Lambert, J. A.....	" March 5, 1901, to June 30, 1901.....		1			
Lawlor, John J.....	" March 25, 1901, to June 30, 1901.....		1			
Macdonald, D.....	" July 1, 1900, to February 28, 1901.....		1			
Manning, J.....	" July 1, 1900, to February 28, 1901.....		1			
Mackay, G. W.....	" July 1, 1900, to April 30, 1901.....		1			
Maranda, N. A.....	" January 15, 1901, to June 30, 1901.....		1			
Miall, E.....	" July 1, 1900, to May 31, 1901.....	1		1		
Morin, J. P.....	" April 1, 1901, to June 30, 1901.....		1			
Morton, H. McA.....	" January 9, 1901, to April 30, 1901.....		1			
McPhie, W. H.....	" July 3, 1900, to June 30, 1901.....				1	
Noonan, H. T.....	" July 3, 1900, to June 30, 1901.....		1			
O'Donnell, M. J.....	" October 6, 1900, to June 30, 1901.....		1			
Patterson, C. E. A.....	" May 23, 1901, to June 30, 1901.....		1			
Pinhey, H.....	" July 1, 1900, to May 31, 1901.....		1			
Pinsonneault, A.....	" July 1, 1900, to February 28, 1901.....		1			
Préfontaine, F. H.....	" April 9, 1901, to June 30, 1901.....			1		
Ralston, T.....	" May 1, 1901, to June 30, 1901.....		1			
Robinson, R. S.....	" June 12, 1901, to June 30, 1901.....		1			
Rork, T.....	" January 29, 1901, to June 30, 1901.....		1		1	
Scullion, P. J.....	" July 1, 1900, to July 19, 1900.....		1			
Simpson, W. A.....	" March 25, 1901, to June 30, 1901.....		1			
Sloan, W.....	" September 1, 1900, to June 30, 1901.....		1			
Smyth, B. B.....	" July 1, 1900, to July 31, 1900.....		1			
Spence, J.....	" July 1, 1900, to August 31, 1900.....		1			
Thorburn, J.....	" February 19, 1901, to June 30, 1901.....		1			
Waddington, L. S.....	" July 2, 1900, to May 4, 1901.....		1			
White, J. B.....	" July 28, 1900, to June 30, 1901.....		1			
Young, R. E.....	" June 13, 1901, to June 30, 1901.....		1			
Totals.....		4	45	3	4	2

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APPENDIX B—*Concluded.*

LIST of Persons employed by the Inland Revenue Department on salary,
during the Year ended June 30, 1901—*Concluded.*

RECAPITULATION.

Employed during the year	408
" " a portion of the year	54
Total	462

SERVICES.

Employed in the Inside Service	24
" Excise	313
" Culler's Office	6
" Weights and Measures	52
" Gas	7
" Electric Light Inspection	2
" Preventive Service	3
" Food Inspection	7
" Inspection of Staples	1
" Inside and Excise Service	1
" " Weights and Measures	1
" Excise and Preventive	1
" " Weights and Measures and Food Inspection	1
" " Gas	12
" " Food Inspection	5
" Weights and Measures and Gas	2
" " " Food Inspection	1
" Gas and Electric Light	10
" Excise, Gas and Electric Light	5
" " " Weights and Measures	1
" Weights and Measures, Gas and Electric Light	3
" " " and Excise	4
Total corresponding with above	462

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 10, 1901.

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Brown, G. W.	Salary	117
Brown, W. J.	"	116
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"	Salary	121
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"	Salary	117
Cameron, R.	Law stamps	19
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"	Distribution of seizures	137
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"	Salary	122
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"	Salary	144
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Chief Inspector, Excise	" "	127
Chisholm, J. J.	Salary	149
Chisholm, W. N.	"	118
Choat & Kern	Purchasers	114
Choquette Revd. C. P.	Contingencies	142
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